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ACCOUNTS AND PAPERS:

TWENTY-SIX VOLUMES.

—(22.)—

MISCELLANEOUS:
ENGLAND AND SCOTLAND.

Session

31 *January* — 29 *July* 1856.

VOL. LIX.

1856.



ACCOUNTS AND PAPERS:

1856.

TWENTY-SIX VOLUMES:—CONTENTS OF THE TWENTY-SECOND VOLUME.

N.B.—*THE* Figures at the beginning of the line, correspond with the N° at the foot of each Paper; and the Figures at the end of the line, refer to the MS. Paging of the Volumes arranged for *The House of Commons*.

Assurance Companies :

- ✓ 178. Return of the Names, Places of Business, and Objects of all Assurance Companies completely Registered, from the passing of the Act 7 & 8 Vict. c. 110, to this day, stating the Dates of Complete Registration:—And, Copy of every Account Registered by such Companies, conformably with the Provisions of the said Act, since the Return of 19 March 1852.—(In continuation of Parliamentary Paper, No. 171—I. of Session 1852) - - - - - p. 1

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- ✓ 397. Annual Accounts of the Chamberlain of the City of *London*, relating to Duties and Payments; Surpluses; Blackfriars Bridge; Bridge-House Estates; Navigation of the River *Thames*; Mooring Chains in the River *Thames*; Police; Ward Expenses; Sewers; Sale of Coals; Duty on Coals; *Clerkenwell* Improvement Commissioners;—(pursuant to Act) - - - - - 309

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- ✓ 43. Copy of the Report or Reports addressed to the Lords Commissioners of Her Majesty's Treasury in or since the Year 1848, by Mr. *J. G. Shaw Lefevre*, on the Subject of the Fishery Board in *Scotland* - - - - - p. 397
- ✓ 65. Copy of Treasury Minute, dated 25 April 1856, in regard to the Board of Fisheries in *Scotland* - - - - - 457
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290. Return, in detail, of the several Sums included in Vote No. 8, Civil Service Estimates, Class VII., relative to the Fishery Board in *Scotland*, viz., to the Commander of "Princess Royal" Cutter, 200 *l.*; to the Commander of Her Majesty's Steam Vessel "Jackal," 100 *l.*; to Marine Department, 1,800 *l.* - - - 463

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Procurators Fiscal, &c. (Scotland):

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Trade and Manufactures (Scotland):

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ASSURANCE COMPANIES.

RETURN to an Order of the Honourable The House of Commons,
dated 4 March 1856;—*for*,

RETURN “of the NAMES, PLACES OF BUSINESS, and OBJECTS of all
ASSURANCE COMPANIES completely Registered, from the passing of the
Act 7 & 8 Vict. c. 110, to this day, stating the Dates of Complete
Registration :”

“And, COPY of every ACCOUNT REGISTERED by such Companies,
conformably with the Provisions of the said Act, since the Return of
the 19th day of March 1852 (in continuation of Parliamentary Paper,
No. 171—I. of Session 1852).”

(*Mr. Brotherton.*)

Ordered, by The House of Commons, to be Printed,
28 April 1856.

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with the Page of the ABSTRACT at which the same will respectively be found.

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RETURN of the NAMES, PLACES of BUSINESS, and OBJECTS of all ASSURANCE COMPANIES completely Registered, from the passing of the Act 7 & 8 Vict. c. 110, to this day, stating the Dates of complete Registration:—and, COPY of every ACCOUNT Registered by such COMPANIES, conformably with the Provisions of the said Act, since the Return of the 19th day of March 1852 (in continuation of Parliamentary Paper, No. 171—I. of Session 1852).

I.—ROYAL INSURANCE COMPANY.

PLACE OF BUSINESS	- - - - -	Liverpool, in the County of Lancaster.
OBJECTS	- - - - -	Insurances against Loss or Damage by Fire; on Lives and Survivorship, including Endowments for Widows, Children, and other Persons; for Purchase or Sale of Annuities, either Immediate, Deferred, Reversionary or Contingent, and of Life, Reversionary and other Estates and Interests, Real and Personal; and to lend Monies, and other usual business in connexion with Fire and Life Assurance.
DATE OF COMPLETE REGISTRATION	- - - - -	13th June 1845.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 1 January 1851 to 31 December 1851.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
Balance in hand, 31 December 1850	-	26,009 17 8	Dividend	-	13,590 15 -
Fire premiums	-	49,110 17 5	Re-assurance fund	-	12,419 2 8
Share premiums	-	56 5 -	Directors' remuneration	-	884 14 6
Interest	-	14,677 17 3	General office expenses	-	2,296 13 2
Transfer fees	-	28 16 -	Agency expenses	-	5,790 11 4
Poundage on duty	-	806 14 2	Salaries	-	2,138 8 8
	£.	90,690 7 6	Advertising	-	622 2 10
			Law expenses	-	42 17 8
			Commissions	-	142 10 6
			Income tax	-	396 8 1
			Losses	-	25,902 3 8
			Balance in hand	-	26,463 19 5
American fire premiums	-	3,562 8 6		£.	90,690 7 6
	£.	3,562 8 6	American agency expenses	-	1,435 15 1
			Ditto - balance in hand	-	2,126 13 5
				£.	3,562 8 6

LIFE ASSURANCE, ANNUITY, AND ENDOWMENT ACCOUNT.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
Balance in hand on 31 December 1850	-	23,513 6 -	Medical fees	-	223 18 10
Life premiums	-	11,894 10 -	Commissions	-	372 16 4
Purchase money for annuities	-	1,208 9 8	Salaries	-	399 9 8
Endowment premiums	-	27 5 10	Advertising	-	116 4 6
Interest	-	1,396 3 7	Agency expenses	-	158 2 11
			Office expenses	-	305 8 9
			Directors' remuneration	-	165 5 6
			Purchased policies	-	69 7 11
			Life claims	-	1,800 - -
			Annuities paid	-	441 3 1
			Balance in hand	-	33,987 17 7
	£.	38,039 15 1		£.	38,039 15 1

1.—ROYAL INSURANCE COMPANY—*continued.*(1.) BALANCE SHEET from 1 January 1851 to 31 December 1851—*continued.*

LIABILITIES AND ASSETS.

LIABILITIES.				ASSETS.			
	£.	s.	d.		£.	s.	d.
Capital - - - - -	273,015	-	-	Loans and investments, &c. - - - - -	328,272	6	11
Life assurance, annuity, and endowment account - - - - -	33,923	-	1	Premises, Dale-street - - - - -	20,000	-	-
Duty to pay to Stamp Office - - - - -	4,769	9	8	Cash due by agents - - - - -	2,705	17	11
Dividend, 1846 - - - - -	25	-	-	Ditto - ditto - American - - - - -	1,446	11	3
Ditto - 1847 - - - - -	25	-	-	Cash in bank - - - - -	23,785	8	6
Ditto - 1848 - - - - -	59	-	-	Ditto - dividend, 1846 - - - - -	25	-	-
Ditto - 1849 - - - - -	93	-	-	Ditto - ditto - 1847 - - - - -	25	-	-
Ditto - 1850 - - - - -	146	5	-	Ditto - ditto - 1848 - - - - -	59	-	-
Re-assurance fund - - - - -	37,150	14	8	Ditto - ditto - 1849 - - - - -	93	-	-
Suspense account - - - - -	2	10	-	Ditto - ditto - 1850 - - - - -	146	5	-
Balance of receipt and expenditure account in hand for proprietors - - - - -	26,463	19	5	Cash in hand - - - - -	1,241	2	8
Ditto - ditto - American - - - - -	2,126	13	5				
	£.	377,799	12 3		£.	377,799	12 3
Life assurance fund - - - - -	28,815	14	3	Policy stamps - - - - -	64	17	6
Annuities granted account - - - - -	4,969	4	5	General life assurance, annuity, &c. account - - - - -	33,923	-	1
Endowment premium account - - - - -	202	18	11				
	£.	33,987	17 7		£.	33,987	17 7

Examined and found correct this 19th day of July 1852.

(signed) *William Titherington,* } Auditors.
J. Dickinson,

(2.) BALANCE SHEET from 1 January 1852 to 31 December 1852.

RECEIPTS.				EXPENDITURE.			
	£.	s.	d.		£.	s.	d.
Cash in hand on 31 December 1851 - - - - -	26,463	19	5	Dividend - - - - -	18,341	-	-
Fire premiums - - - - -	52,901	10	9	Re-assurance fund - - - - -	8,122	19	5
Share - ditto - - - - -	175	-	-	Directors' remuneration - - - - -	834	4	3
Interest - - - - -	16,256	10	7	General expenses - - - - -	2,975	11	11
Transfer fees - - - - -	31	13	6	Agency - ditto - - - - -	6,791	2	6
Poundage on duty - - - - -	885	13	5	Law - ditto - - - - -	4	17	9
	£.	96,714	7 8	Income tax - - - - -	534	18	11
				Salaries - - - - -	1,962	5	10
				Advertising - - - - -	727	3	3
				Commissions - - - - -	109	16	4
				North American profit and loss - - - - -	9,272	18	9
				Losses - - - - -	20,132	7	10
				Balance in hand - - - - -	26,905	-	11
					£.	96,714	7 8

NORTH AMERICAN DEPARTMENT.

RECEIPTS.				EXPENDITURE.			
	£.	s.	d.		£.	s.	d.
Cash in hand on 31 December 1851 - - - - -	2,126	13	5	Losses - - - - -	30,596	2	7
Fire premiums - - - - -	24,023	13	5	North American expenses - - - - -	4,827	3	-
Balance carried to profit and loss - - - - -	9,272	18	9				
	£.	35,423	5 7		£.	35,423	5 7

1.—ROYAL INSURANCE COMPANY—continued.

(2.) BALANCE SHEET from 1 January 1852 to 31 December 1852—continued.

LIFE ASSURANCE, ANNUITY, AND ENDOWMENT ACCOUNT.

RECEIPTS.				EXPENDITURE.			
	£.	s.	d.		£.	s.	d.
Balance on hand on 31 December 1851 - - - -	33,987	17	7	Medical fees - - - - -			
Life premiums - - - - -	17,879	12	6	Commissions - - - - -			
Purchase money for annuities - - - - -	4,269	17	7	Salaries - - - - -			
Endowment premiums - - - - -	160	11	3	Advertising - - - - -			
Interest - - - - -	2,047	5	11	Agency expenses - - - - -			
				Office - ditto - - - - -			
				Directors' remuneration - - - - -			
				Purchased policies - - - - -			
				Life claims - - - - -			
				Annuities paid - - - - -			
				Balance in hand - - - - -			
	£.	58,345	4 10		£.	58,345	4 10

LIABILITIES AND ASSETS.

LIABILITIES.				ASSETS.			
	£.	s.	d.		£.	s.	d.
Capital - - - - -	276,015	-	-	Loans and investments - - - - -	321,356	4	2
Life assurance, annuity, and endowment account - - - - -	49,672	6	7	American - ditto - - - - -	30,613	16	7
Duty to pay to Stamp Office - - - - -	5,300	15	2	Premises, Dale-street - - - - -	20,000	-	-
Re-assurance fund - - - - -	45,273	14	1	Cash due by agents - - - - -	3,263	3	-
Suspense account - - - - -	44	8	7	Ditto - ditto - American - - - - -	3,468	5	1
Dividend ditto, 1846 - - - - -	25	-	-	Cash in bank - - - - -	20,307	5	10
Ditto ditto, 1847 - - - - -	25	-	-	Ditto - for dividend, 1846 - - - - -	25	-	-
Ditto ditto, 1848 - - - - -	59	-	-	Ditto - ditto - 1847 - - - - -	25	-	-
Ditto ditto, 1849 - - - - -	93	-	-	Ditto - ditto - 1848 - - - - -	59	-	-
Ditto ditto, 1850 - - - - -	49	10	-	Ditto - ditto - 1849 - - - - -	93	-	-
Ditto ditto, 1851 - - - - -	157	16	-	Ditto - ditto - 1850 - - - - -	49	10	-
Balance of receipts and expenditure in hand - - - - -	26,905	-	11	Ditto - ditto - 1851 - - - - -	157	16	-
	£.	403,620	11 4	Cash due to Lady-day quarter, 1853 - - - - -	3	5	-
				Ditto in hand - - - - -	4,199	5	8
					£.	403,620	11 4
Life assurance fund - - - - -	40,442	4	3	Policy stamps - - - - -	92	7	6
Annuities granted - - - - -	8,947	18	10	General life assurance, annuity, and endowment account - - - - -	49,672	6	7
Endowment premiums - - - - -	374	11	-		£.	49,764	14 1
	£.	49,764	14 1				

Audited and found correct, this 15th day of July 1853.

(signed) William Titherington, } Auditors,
John Dickinson, }

(3.) BALANCE SHEET from 1 January 1853 to 31 December 1853.

RECEIPTS.				EXPENDITURE.			
	£.	s.	d.		£.	s.	d.
Cash in hand on 31 December 1852 - - - -	26,905	-	11	Dividend - - - - -	18,401	-	-
Fire premiums - - - - -	65,134	10	9	Re-assurance fund - - - - -	6,504	-	11
Share - ditto - - - - -	200	-	-	Premises, Dale-street - - - - -	2,000	-	-
Interest - - - - -	16,395	16	-	Directors' remuneration - - - - -	823	6	4
Transfer fees - - - - -	35	6	6	General expenses - - - - -	3,241	9	-
Foundage on duty - - - - -	1,093	10	1	Agency - ditto - - - - -	8,404	1	7
				Law - ditto - - - - -	159	7	6
				Income tax - - - - -	536	13	11
				Advertising - - - - -	856	10	8
				Salaries - - - - -	2,130	17	10
				Commissions - - - - -	163	17	4
				North American profit and loss - - - - -	2,800	8	-
				Losses - - - - -	38,400	11	8
				Balance in hand - - - - -	25,341	19	6
	£.	109,764	4 3		£.	109,764	4 3

RETURNS RELATIVE TO ASSURANCE COMPANIES.

1.—ROYAL INSURANCE COMPANY—continued.

(3.) BALANCE SHEET from 1 January 1853 to 31 December 1853—continued.

NORTH AMERICAN DEPARTMENT.

RECEIPTS.				EXPENDITURE.			
		£.	s. d.			£.	s. d.
Fire premiums - - - - -	-	47,429	13 7	Losses - - - - -	-	41,448	13 -
New York branch - - - - -	-	99	1 10	North American expenses - - - - -	-	8,880	10 -
Balance carried to profit and loss - - - - -	-	2,800	8 -				
	£.	50,329	3 5		£.	50,329	3 5

LIFE ASSURANCE, ANNUITY, AND ENDOWMENT ACCOUNT.

RECEIPTS.				EXPENDITURE.			
		£.	s. d.			£.	s. d.
Balance in hand on 31 December 1852 - - - - -	-	49,764	14 1	Medical fees - - - - -	-	409	2 1
Life premiums - - - - -	-	22,411	4 8	Commissions - - - - -	-	860	10 -
Purchase money for annuities - - - - -	-	2,084	1 6	Advertising - - - - -	-	235	16 -
Contingent annuity account - - - - -	-	516	12 6	Agency expenses - - - - -	-	341	13 -
Endowment premiums - - - - -	-	37	17 3	Office - ditto - - - - -	-	666	12 -
Interest - - - - -	-	3,076	2 1	Law - ditto - - - - -	-	21	11 -
	£.	77,890	12 1	Salaries - - - - -	-	586	13 10
				Directors' remuneration - - - - -	-	226	13 -
				Purchased policies - - - - -	-	77	10 -
				Life claims - - - - -	-	12,047	- -
				Annuities paid - - - - -	-	874	18 -
				Balance in hand - - - - -	-	61,542	9 -
					£.	77,890	12 -

LIABILITIES AND ASSETS.

LIABILITIES.				ASSETS.			
		£.	s. d.			£.	s. d.
Capital - - - - -	-	276,915	- -	Loans and investments on freehold and other security - - - - -	-	356,317	19 -
Life assurance, annuity, and endowment account - - - - -	-	61,542	9 3	American investments - - - - -	-	30,345	3 -
Duty to pay to Stamp Office - - - - -	-	6,236	1 10	Premises, Dale-street - - - - -	-	18,000	- -
Re-assurance fund - - - - -	-	51,777	15 -	Cash due by agents - - - - -	-	8,279	13 1
Dividend account, 1846 - - - - -	-	25	- -	Cash in bank - - - - -	-	6,619	1 -
Ditto - - 1847 - - - - -	-	25	- -	Ditto - for dividend, 1846 - - - - -	-	25	- -
Ditto - - 1848 - - - - -	-	59	- -	Ditto - ditto - 1847 - - - - -	-	25	- -
Ditto - - 1849 - - - - -	-	77	5 -	Ditto - ditto - 1848 - - - - -	-	59	- -
Ditto - - 1850 - - - - -	-	49	10 -	Ditto - ditto - 1849 - - - - -	-	77	5 -
Ditto - - 1851 - - - - -	-	59	16 -	Ditto - ditto - 1850 - - - - -	-	49	10 -
Ditto - - 1852 - - - - -	-	99	16 -	Ditto - ditto - 1851 - - - - -	-	59	16 -
Balance of receipt and expenditure in hand - - - - -	-	25,341	19 6	Ditto - ditto - 1852 - - - - -	-	99	16 -
	£.	422,208	12 7	Suspense account - - - - -	-	313	19 -
				Cash in hand - - - - -	-	1,937	8 -
					£.	422,208	12 -
Life assurance fund - - - - -	-	49,960	10 3				
Annuities granted - - - - -	-	10,630	15 5	General life assurance, annuity, and endowment account - - - - -	-	61,542	9 -
Contingent annuities - - - - -	-	518	19 4				
Endowment premiums - - - - -	-	432	4 3		£.	61,542	9 -
	£.	61,542	9 3				

Audited and found correct, this 20th day of July 1854.

(signed) William Titherington, } Auditors.
John Dickinson, }

1.—ROYAL INSURANCE COMPANY—continued.

(4.) BALANCE SHEET from 1 January 1854 to 31 December 1854.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
Cash in hand on 31 December 1853	25,341	19 6	Dividend	18,461	— —
Fire premiums	71,366	8 —	Re-assurance fund	5,880	19 6
Share ditto	100	— —	Premises, Dale-street	1,000	— —
Interest	17,145	1 1	Directors' remuneration	814	11 11
Transfer fees	24	3 6	General expenses	2,521	6 9
Poundage on duty	1,173	16 9	Agency expenses	9,330	10 2
			Law expenses	49	10 10
			Income tax	1,076	17 10
			Advertising	803	2 5
			Salaries	2,292	10 —
			Commissions	185	16 —
			North American profit and loss	8,857	16 11
			Losses	35,060	11 6
			Balance in hand	28,816	15 —
£.	115,151	8 10	£.	115,151	8 10

NORTH AMERICAN DEPARTMENT.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
Fire premiums	57,093	3 4	Losses	56,128	12 10
Interest	392	13 7	North American expenses	10,215	1 —
Balance carried to profit and loss	8,857	16 11			
£.	66,343	13 10	£.	66,343	13 10

LIFE ASSURANCE, ANNUITY, AND ENDOWMENT ACCOUNT.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
Balance in hand on 31 December 1853	61,542	9 3	Medical fees	367	— 5
Life premiums	25,447	5 6	Commissions	990	4 1
Purchase-money for annuities	1,778	7 11	Advertising	230	19 7
Premiums received on contingent annuities	96	2 6	Agency expenses	466	15 7
Endowment premiums	459	17 3	Office ditto	568	8 5
Interest	3,602	14 5	Law ditto	9	8 11
			Salaries	659	4 10
			Directors' remuneration	235	8 1
			Purchased policies	225	8 11
			Life claims	10,031	5 3
			Annuities paid	1,161	10 —
			Balance in hand	77,981	2 9
£.	92,926	16 10	£.	92,926	16 10

1.—ROYAL INSURANCE COMPANY—*continued.*(4.) BALANCE SHEET from 1 January 1854 to 31 December 1854—*continued.*

LIABILITIES AND ASSETS.

LIABILITIES.				ASSETS.			
	£.	s.	d.		£.	s.	d.
Capital - - - - -	277,515	-	-	Loans and investments on freehold and other securities -	356,657	19	6
Life assurance, annuity, and endowment account -	77,981	2	9	American investments - - - - -	30,076	10	9
Duty to pay to Stamp Office - - - - -	6,944	8	10	Premises, Dale-street - - - - -	17,000	-	-
Re-assurance fund - - - - -	57,658	14	6	Cash due by agents - - - - -	4,495	11	5
Unsettled claims - - - - -	1,000	-	-	Cash in bank - - - - -	19,652	16	-
Dividend account, 1846 - - - - -	25	-	-	Ditto - for dividend, 1846 - - - - -	25	-	-
Ditto - - 1847 - - - - -	25	-	-	Ditto - - ditto - 1847 - - - - -	25	-	-
Ditto - - 1848 - - - - -	59	-	-	Ditto - - ditto - 1848 - - - - -	59	-	-
Ditto - - 1849 - - - - -	77	5	-	Ditto - - ditto - 1849 - - - - -	77	5	-
Ditto - - 1850 - - - - -	49	10	-	Ditto - - ditto - 1850 - - - - -	49	10	-
Ditto - - 1851 - - - - -	47	16	-	Ditto - - ditto - 1851 - - - - -	47	16	-
Ditto - - 1852 - - - - -	43	16	-	Ditto - - ditto - 1852 - - - - -	43	16	-
Ditto - - 1853 - - - - -	131	16	-	Ditto - - ditto - 1853 - - - - -	131	16	-
Balance of receipts and expenditure in hand - - - - -	28,816	15	-	Suspense account - - - - -	313	19	1
	£.	450,375	4 1	New York branch - - - - -	19,749	1	9
				Cash in hand - - - - -	1,970	2	7
					£.	450,375	4 1
Life assurance fund - - - - -	64,612	16	8				
Annuities granted - - - - -	11,799	11	10	General life assurance, annuity, and endowment account -	77,981	2	9
Contingent annuities - - - - -	644	2	1		£.	77,981	2 9
Endowment premiums - - - - -	924	12	2				
	£.	77,981	2 9				

Audited and found correct, this 20th day of July 1855.

(signed) William Titherington, } Auditors.
John Dickinson, }

2.—AGRICULTURIST CATTLE INSURANCE COMPANY.

PLACE OF BUSINESS - - - - - 8, Chatham-place, Blackfriars-road.

BUSINESS - - - - - { Assuring against Loss by Mortality in all kinds of Live Stock; for Lending Money on
Mortgages or other Security, Real or Personal, and if afterwards agreed upon, Fire and Life
Assurances.

DATE OF COMPLETE REGISTRATION - - - 1st September 1845.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET for Year ending 30 June 1851.

RECEIPTS.				EXPENDITURE.			
	£.	s.	d.		£.	s.	d.
To Balance from last account - - - - -	4,979	4	11	By Losses on old and new business - - - - -	5,856	10	2
- Revenue account - - - - -	4,207	1	7	- Agreements uncompleted - - - - -	265	2	2
- Anticipated capital - - - - -	10,681	11	2	- Direction - - - - -	582	10	-
- Unpaid of third call - - - - -	4,780	2	1	- Commission and agents' salaries, &c. - - - - -	1,003	-	7
	£.	24,647	19 9	- Cancelled shares - - - - -	55	16	11
				- Salaries - - - - -	2,494	16	10
				- Law charges - - - - -	683	3	5
				- Interest - - - - -	675	10	-
				- Rent, taxes, and house expenses - - - - -	131	8	3
				- Capital unpaid - - - - -	3,881	15	2
				- Advertisements - - - - -	160	16	4
				- Printing - - - - -	299	17	1
				- Stationery - - - - -	48	10	1
				- Incidental expenses of agencies and chief office - - - - -	417	19	8
				- Travelling expenses - - - - -	275	16	8
				- Late managers old account, bad debts - - - - -	206	15	1
				- Stamps - - - - -	18	-	-
				- Balance carried to next account - - - - -	7,590	10	11
					£.	24,647	19 9

2.—AGRICULTURIST CATTLE INSURANCE COMPANY—continued.

AUDITORS' REPORT.

To the Directors and Shareholders of the Agriculturist Cattle Insurance Company.

Gentlemen,

WE have carefully audited the accounts and balance sheet of the company for the year ending 30th June 1851, which we have found correct. The law expenses are still heavy, but a considerable reduction has taken place since former years, and we anticipate a still further reduction. We find that the current losses of the company have been discharged in due course. The balance in the hands of the agents, we regret to observe, has received a very trifling reduction, and we beg to call the attention of the secretary to this particular. We recommend the continuance of advertising in the rural districts, but we suggest the discontinuance of the expensive mode of advertising in the second and third class of railway carriages, which we consider incompatible with the dignity of such an institution. We cannot flatter the shareholders with the prospect of an early dividend as long as the current expenses of the office so much exceed the amount of the actual premiums received; and although we by no means recommend a reduction in the staff of the chief office, we would earnestly call attention to the very objectionable sum paid under the resolution of the general meeting held on the 9th day of March 1850, and to the annulment of the said resolution; and we recommend (with all deference) the duties of the "chairman of council of reference" to be performed by the directors. We would also call your attention to the extraordinary and unusual charge made by your bankers under the head of "salary." We cannot but view with satisfaction the constant attention of the directors in promoting the interests of the society, and by their having mostly overcome the financial difficulties with which the society was at one period nearly overwhelmed, for which we consider that they are entitled to the warmest thanks of all the proprietors. Your auditors consider that the prospects of the company (by the directors' vigilance) are now brought into such a healthy position that they will be enabled to make much more advantageous arrangements in the financial department. Your intelligent secretary has afforded us every facility in the examination of the general state of the company's affairs, its books and vouchers; and we have great pleasure in testifying to the correctness, accuracy, and neatness with which all your books are kept. The life insurance department, lately resumed by this company, we consider an important and beneficial addition, and we think must be received with satisfaction by every shareholder, as that branch of the society may be conducted with little additional cost, and we trust will yield permanent profits to the shareholders. Your auditors submit that the past year has been one of progression, in which the expense of sowing the seed of a large business has had to be incurred, but confidently anticipate that this expense will in a season or two be productive of the best results, yield a fair amount of profit, and establish the institution throughout the kingdom as beneficial both to the public and to the shareholders.

We are, &c.
(signed) John Provis, } Auditors.
John Rawson, }

Cattle Insurance Office, Cockspur-street, London,
17 November 1851.

(2.) BALANCE SHEET for Year ending 30 June 1852.

RECEIPTS.				EXPENDITURE.			
		£.	s. d.			£.	s. d.
To Balance from last account	- - - - -	7,590	10 11	By Losses - - - - -	- - - - -	3,545	12 11
- Revenue account	- - - - -	7,092	8 2	- Interest - - - - -	- - - - -	1,149	2 5
- Capital account unpaid of third call	- - - - -	3,881	15 2	- Annuity account	- - - - -	23	11 6
- Loan account	- - - - -	8,650	- -	- Directors' fees	- - - - -	1,100	6 -
				- Rent, taxes, and house expenses	- - - - -	762	15 7
				- Law charges	- - - - -	515	14 7
				- Printing and stationery	- - - - -	480	2 11
				- Salaries	- - - - -	768	15 -
				- Mr. Lea and Mr. Wright	- - - - -	799	7 -
				- Advertisements	- - - - -	489	6 7
				- Charges	- - - - -	453	6 7
				- Commissions	- - - - -	1,006	6 7
				- Bonus returned to insurers	- - - - -	22	12 4
				- Returned agreements	- - - - -	74	3 7
				- Travelling expenses	- - - - -	172	2 7
				- Balance carried to next account	- - - - -	15,851	8 1
		£.	27,214 14 3			£.	27,214 14 3

AUDITORS' REPORT.

To the Directors and Shareholders of the Agriculturist Insurance Company.

Gentlemen,

IN consequence of the lamented illness of my colleague, Mr. Rawson, the whole responsibility of auditing your accounts for the past year has devolved on me. I have carefully examined the accounts and balance sheet for the year ending 30th June 1852, which appear correct. I find the present rates of assurance work well, and that the current losses, which are within the estimates, have been discharged in due course. The law charges and interest on loans still appear large items of expenditure; the former have been rendered necessary by circumstances of a special nature, and may, I anticipate, be in future very considerably reduced; with respect to the latter, I would strongly urge upon you the importance of making some strenuous endeavours to capitalize all your loans by encouraging the issue of your preference shares; and in making this suggestion would call your attention to the fact, that the present amount of interest on your loans would more than suffice to pay a dividend of 5*l.* per cent. upon the whole of your paid-up capital, after this amount had been added thereto.

2.—AGRICULTURIST CATTLE INSURANCE COMPANY—continued.

The extraordinary expenses of the establishment (although still heavy and probably unavoidably so) have been considerably reduced within the financial year now brought to a close, to which my present report has reference, and I have pleasure in anticipating a further and gradual proportionate decrease in this item of expenditure for the future, as the company goes on to realise its daily improving stability.

The ordinary working expenses continue to be characterised by a judicious economy, so far as consistent with an effective carrying into effect of detail, and I cannot recommend any reduction in this branch.

I must particularly call your attention to the sums paid to your bankers, under the head of salaries as "treasurers."

A considerable amount of capital still remains outstanding under the item of "Calls in arrear;" these calls I would recommend the secretary should enforce, as far as he can, without taking proceedings at law against the defaulting shareholders.

The balances in the hands of agents are still large, but, taking into consideration the increase in the business transacted during the past year, there is a considerable decrease in this item since your accounts were last reported upon.

I have great pleasure in testifying to the correctness, accuracy, and neatness with which all the books are kept, and I have to acknowledge with extreme satisfaction the courtesy of your secretary, in affording me every facility and information in my present examination of the state of the company's affairs, its books, vouchers, &c. &c.

It is with much satisfaction I am enabled to report that the operations of the company have been widely and judiciously increased during the past year, and that such increased business has been of a highly remunerative and healthy character. These gratifying prospects I can but attribute to the zeal and perseverance of your directors and the executive, whose exertions are unceasing in promoting the best interests of the company. But, while this steady progress in the affairs of the company cannot but be matter of congratulation to the shareholders, I must not throw out any hope of present advantage in the shape of dividend, until the heavy items before alluded to can be very materially reduced; effect this, and arrange some comprehensive scheme with regard to your loans, and the company will at once assume its proper position among the dividend paying institutions of the kingdom.

69, Lincoln's Inn-fields, 15 December 1852.

I am, &c
(signed) E. Waddilove, Jun.

(3.) BALANCE SHEET for the Year ending 30 June 1853.

RECEIPTS.				EXPENDITURE.			
	£.	s.	d.		£.	s.	d.
To Balance on 30th June 1852	-	-	8 1	By Losses	6,242	18	-
- Revenue account	10,810	2	5	- Capital account	3,012	15	8
				- Commissions	1,578	4	6
				- Rent, taxes, and house expenses	774	2	2
				- Salaries	749	15	-
				- Printing and stationery	400	18	5
				- Charges	399	6	2
				- Travelling expenses	373	15	-
				- Law charges	243	17	2
				- Returned agreements	226	14	6
				- Advertisements	162	-	9
				- Annuity account	94	6	-
				- Bonus returned to insurers	45	19	4
				- Directors' fees	20	-	-
				- Balance	12,336	17	10
£.	26,661	10	6	£.	26,661	10	6

AUDITORS' REPORT.

To the Directors and Shareholders of the Agriculturist Insurance Company.

Gentlemen,

In making our report on the accounts of the Agriculturist Insurance Company, from the 1st July 1852 to the 30th June 1853, it is our pleasing duty to be able to do so favourably, as also to congratulate the shareholders on the large increase of business, as evidenced by the books, and which we are happy to perceive does not arise from the company having offered undue inducements to insurers by undertaking increased risks, but evidently from the growing desire, amongst agriculturists generally, to avail themselves of the protection and safety afforded by insurance.

The tabular statement now submitted by us will show that the amount of stock insured in the year ending 30th June 1852, was 153,884*l.* 6*s.*, and the amount of premiums received 5,086*l.* 7*s.* 11*d.*

In the year on which we are now reporting, ending 30th June 1853, the amount insured was 341,982*l.* 2*s.*, and the amount of premiums received 10,637*l.* 3*s.* 10*d.*

The per-centage of losses in the 12 months up to 30th June 1852, was upwards of 60*l.* per cent. on the premiums. On the 12 months now under review it was under 50*l.* per cent., indicating a greater care in the selection of stocks for insurance, and a better adjustment of premiums. This is exclusive of 1,000*l.* paid on a life policy.

Between 1st July 1852 and 30th June 1853,

The Company's Income was	-	-	-	-	-	-	-	-	-	£.10,570	6	7
The Expenditure	-	-	-	-	-	-	-	-	-	9,305	15	2

being equal to 88*l.* per cent. on the premiums, and leaving a profit of 1,264*l.* 11*s.* 5*d.*, being equal to 12 per cent.

We have also ascertained that the establishment and incidental charges do not increase in the same ratio as the amount of business transacted, and it is therefore clear that the greater the amount of business done, the greater will be the per-centage of profits, so that by an extension of transactions, the company may soon be enabled to lower the rates of insurance, and by this means gradually bring under its protection at least 1 per cent. of the stock of the United Kingdom, which would amount to upwards of 2,000,000*l.* worth of insured property.

We have also availed ourselves of this opportunity to note the amount of business transacted between the 1st July and 26th October of this year, as compared with the same period in 1852, and find an increase of 100*l.* per cent., a circumstance likely to give additional confidence to the shareholders and the public.

The old liabilities to insurers have been reduced by 250*l.* 10*s.* 3*d.*, and the balance is now small, and optional with the company.

The interest on loans is still oppressively heavy, so much so that steps should be taken to discharge them. The growing stability of the company, and a favourable state of the money market, will enable this to be accomplished by an issue of stock.

The same circumstances will induce the payment of calls due on stock already issued, when required, without necessitating a resort to compulsory measures.

By carrying out the two latter suggestions, the directors would be enabled to exercise a much more free control over the operations of the company, and direct them into channels which would afford increased advantages to insurers and insured.

The balance at present in the hands of the bankers is considered sufficient for all ordinary emergencies.

The balances in the local agents' hands are large, and should be thoroughly investigated and settled, and as the accounts show that all losses are now paid promptly from the head office, these agents should in no case be allowed to retain money received as premiums beyond a very limited time.

2.—AGRICULTURIST CATTLE INSURANCE COMPANY—*continued.*

The commissions, rents, salaries, and incidental charges are all moderate, and are being reduced where practicable; and as before remarked will not increase in proportion to the increase of business, except in a few minor items. Whenever, therefore, the rates of insurance can be safely reduced, this should be done, as an extensive knowledge of the agricultural interest enables us to state that it would be a very strong incentive to many farmers and others to insure, and thus extend the business of the company throughout the three kingdoms.

When the human life department is more fully developed it will afford a steady profit, but while it remains as limited as at present, it will be liable, as already experienced, to inflict exceptional loss.

We may also be allowed to suggest, that it may ultimately be desirable, when the company attains an improved position, to adopt a branch for the insurance of farm buildings and stock against fire, so that the agriculturist may have the opportunity of obtaining a complete protection to the whole of his property from this office.

In conclusion, we are confident that the continued and well directed zeal of your present executive are worthy of the highest commendation, and we are satisfied that in conjunction with the local staff now in operation, and the extending appreciation of insurance generally amongst all classes, will soon make this a first class dividend-paying company, and confer a material boon upon the agricultural interest.

We have to thank your secretary for having afforded us every facility and information in our examination of the company's affairs, and we have found all your books accurately and well kept.

(signed) *Edwd. Waddilove, Jun.* } Auditors.
Thomas Scott,

3.—STAR FIRE INSURANCE COMPANY.

PLACE OF BUSINESS - - - - - 44, Moorgate-street, London.
OBJECTS - - - - - For Insuring against Loss or Damage by Fire.
DATE OF COMPLETE REGISTRATION - - - 10 October 1845.

ACCOUNTS Registered since the Return of 19 March 1852.

BALANCE SHEET from 29 September 1851 to 28 September 1852.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Bankers' balance last year - - - - -	392	15 2	By Fire losses - - - - -	9,989	3 11
- Received on calls of 10 s. per share - - - - -	487	10 -	- Miscellaneous expenses - - - - -	295	1 9
„ for shares - - - - -	15	9 6	- Petty cash - - - - -	230	- -
„ on account of agents' balances - - - - -	12,961	10 2	- Secretary's salary - - - - -	100	- -
„ Interest on investments - - - - -	315	11 6	- Clerks and surveyor's salaries - - - - -	622	18 4
„ Returned loans - - - - -	200	- -	- Printing and stationery - - - - -	126	6 5
„ Loans from life office - - - - -	5,000	- -	- Proprietors' dividends - - - - -	1,350	- -
„ For salvage on fires - - - - -	780	17 2	- Re-assurances - - - - -	909	8 8
„ Re-assurances - - - - -	2,283	2 6	- Directors' remuneration - - - - -	425	- -
			- Postages - - - - -	80	- -
			- Policy and receipt stamps - - - - -	94	2 -
			- Fire duties - - - - -	4,055	9 10
			- Returned loans - - - - -	2,000	- -
			- Law expenses - - - - -	283	- 7
			- Mr. Grant's travelling expenses - - - - -	34	8 6
			- Bankers' balance - - - - -	1,842	4 -
£.	22,436	16 -	£.	22,436	16 -

AUDITORS' REPORT.

In reference to the transactions of the fire department of the Star Insurance Company, the auditors beg to state, that agreeably with rule, they met at the office on Wednesday the 3d day of November 1852, and proceeded to investigate the accounts for the year ending the 28th day of September last.

The account which first underwent examination is that which contains the amount of the dividends payable, and paid to the shareholders, and the inspection embraced; first, the sums separately received, and then the total or entire amount.

Attention was then directed to the general cash account, comparing it in the process of the survey with the bankers' pass book, as to the correspondence of the several entries, and their agreement in the closing balance.

Next in order, the books containing the particulars of new policies were brought forward, as they stand connected with the agents' account ledger, and carefully looked over; after which, and as part of the same class of account, the books in which renewal policies are inserted were gone through with similar caution, that is, each account was examined in its separate state; and then called over and compared in its bearing on cash received.

The account comprehending the payment to the Government authorities for duties, was also submitted to the usual oversight, and authenticated, first, as to the correctness of the amounts exhibited, and then by looking over the legal discharges by way of receipt to the company.

Lastly, though by no means inferior in point of importance, the general outlay of the company was made to pass under slow observation, comprising the losses by fire, and the expense of management for the current year.

Agreeably with established custom, the vouchers in the hands of the company, as security for moneys advanced on loan, were separately examined and found all right.

With regard to the whole of the preceding accounts, the auditors have to report, that to the best of their knowledge and belief, founded on a somewhat protracted survey, they are kept with entire integrity and correctness, and are not only true in every part, but are so plainly recorded as to amount, when taken together, to a clear and succinct development of the company's present position in regard to its financial affairs.

(signed) *Peter Kruse.*
Thomas Early.

This Company was dissolved on 28th September 1853.

4.—LAW FIRE INSURANCE SOCIETY.

PLACE OF BUSINESS - - - - - 5 and 6, Chancery-lane.
OBJECTS - - - - - Effecting Insurances against Loss by Fire, Storm, or Tempest.
DATE OF COMPLETE REGISTRATION - - - - - 2 December 1845.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET to Christmas 1851.

	£.	s.	d.							£.	s.	d.	
Shareholders' paid-up capital of the Society	125,000	-	-	Payments for 1851	-	-	-	-	-	-	47,902	4 2	
Reserved fund	19,034	6	-	Balance	-	-	-	-	-	-	158,594	4 6	
Receipts for 1851	54,663	5	9	The Balance composed as follows :									
Balance due to Commissioners of Stamps for the Christmas quarter, 1851	6,231	6	11	Investments on Capital Account :									
Balances of Unclaimed Interest and Bonus ; viz,—				Cost.									
1848 account	124	16	-	Three per Cent.	£.	s.	d.	£.	s.	d.	£.	s.	d.
1849 „	191	6	-	Consols	-	52,015	13 4	49,475	-	-	-	-	-
1850 „	301	16	-	Three per Cent.	-	-	-	-	-	-	-	-	-
1851 „	504	16	-	Reduced	-	41,449	12 7	37,300	-	-	-	-	-
Bonus, 1851	504	16	-	Three and a Quarter per Cents.	15,824	14 10	15,525	-	-	-	102,800	-	-
	1,627	10	-	Loan to Corporation of the City of London	-	-	-	22,700	-	-	-	-	-
					-	-	-	125,000	-	-	-	-	-
				Investments on General Account :									
				Cost.									
				Three per Cent.	£.	s.	d.	£.	s.	d.	-	-	-
				Consols	-	7,303	6 3	6,595	-	-	-	-	-
				Three per Cents.	-	-	-	-	-	-	-	-	-
				Reduced	-	5,722	9 3	5,000	-	-	-	-	-
				Three and a Quarter per Cents.	2,932	16 6	2,903	10 -	-	-	14,408	10 -	-
				Mortgages :	-	-	-	-	-	-	130,498	10 -	-
				No. 1	-	-	-	1,200	-	-	-	-	-
				No. 2	-	-	-	4,400	-	-	-	-	-
				Houses in Gloucester Gardens	-	-	-	-	-	-	5,800	-	-
					-	-	-	-	-	-	6,800	4 3	-
				Cash :									
				At bankers	-	-	-	2,366	8 4	-	-	-	-
				At office	-	-	-	210	15 4	-	-	-	-
				Interest, 1848	-	-	-	-	24	16 -	-	-	-
				„ 1850	-	-	-	-	191	16 -	-	-	-
				„ 1851	-	-	-	-	254	16 -	-	-	-
				Bonus, 1851	-	-	-	-	254	16 -	-	-	-
					-	-	-	-	-	-	3,213	7 8	-
				Amount due from agents	-	-	-	-	1,363	11 5	-	-	-
				Bills receivable	-	-	-	-	-	-	169	11 2	-
				Transfer stamps in hand	-	-	-	-	-	-	30	-	-
				Suspense account; viz. the balance of expenses preliminary to the establishment of the society	-	-	-	-	-	-	1,919	-	-
					-	-	-	-	-	-	6,695	10 3	-
					-	-	-	-	-	-	158,594	4 6	-
				The Balance	-	-	-	-	-	-	£. 158,594	4 6	-
£. 206,556	8	8											
											£. 206,556	8 8	

We have examined this account, find it correct, and hereby confirm the same.

(signed) W. Woodgate, }
C. R. Williams, } Auditors.
Edward Tompson, }
Jas. Beaumont, }

Examined.
(signed) Francis Smedley, }
E. W. Scadding, } Three of the Directors.
John Robert Daniel Tyssen, }

4.—LAW FIRE INSURANCE SOCIETY—*continued.*

(2.) BALANCE SHEET to Christmas 1852.

[illegible]

We have examined this account, find it correct, and hereby confirm the same.

(signed) *W. Woodgate,*
C. R. Williams,
Edward Tompson,
Jas. Beaumont, } Auditors.

Examined.

(signed) *Francis Smedley,*
Francis Broderip, } Three of the Directors.
W. Chisholme, }

4.—LAW FIRE INSURANCE SOCIETY—continued.

(3.) BALANCE SHEET from 31 December 1852 to 31 December 1853.

RECEIPT.			EXPENDITURE.									
	£.	s. d.										
Shareholders' paid-up capital of the society - - -	125,000	- -	Payments for 1853 - - - - -	-	-	-	-	-	-	-	-	53,643
Reserved fund - - - - -	26,669	- 1	Balance - - - - -	-	-	-	-	-	-	-	-	169,375
Receipts for 1853 - - - - -	62,435	- 11	The Balance composed as follows:									
Balance due to the Commissioners of Stamps for the Christmas quarter 1853 - - - - -	7,139	10 11	Investments on Capital Account:									
Balance of Unclaimed Interest and Bonus, viz.:			Cost.									
From 1848 to 1852 inclusive - - -	771	8 -	Three per Cent.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	
Interest, 1853 - - - - -	501	18 -	Consols -	45,641	15 4	43,125	- -	-	-	-	-	
Bonus, 1853 - - - - -	501	18 -	Three per Cent.									
	1,775	4 -	Reduced -	28,233	2 1	25,300	- -	-	-	-	-	
			Three and a Quarter per Cents. -	15,824	14 10	15,525	- -	-	-	-	-	
								83,950	- -	-	-	
			Loan to Corporation of City of London -	-	-	-	-	22,700	- -	-	-	
			Mortgage - - - - -	-	-	-	-	12,000	- -	-	-	
			Freehold property in Chancery-lane -	-	-	-	-	6,850	- -	18,350	- -	125,000
			Investments on General Account:									
			Cost.									
			Three per Cent.	£.	s. d.	£.	s. d.					
			Consols. -	7,303	6 3	6,595	- -	-	-	-	-	
			Three per Cent.									
			Reduced -	1,697	3 7	1,000	- -	-	-	-	-	
			Three and a Quarter per Cents. -	2,932	16 6	2,903	10 -	-	-	-	-	
								10,498	10 -	-	-	
			Mortgages:									
			No. 1 - - - - -	-	-	-	-	4,400	- -	-	-	
			No. 2 - - - - -	-	-	-	-	8,000	- -	-	-	
			No. 3 - - - - -	-	-	-	-	4,000	- -	-	-	
			No. 4 - - - - -	-	-	-	-	3,500	- -	-	-	
								19,900	- -	-	-	
			Freehold property in Chancery-lane; Gallo-way's annuity -	-	-	-	-	109	4 5	-	-	30,507
			Houses in Gloucester Gardens -	-	-	-	-	-	-	-	-	7,133
			Cash:									
			At bankers - - - - -	-	-	-	-	2,988	16 10	-	-	
			Office - - - - -	-	-	-	-	413	19 10	-	-	
			Interest and bonus - - - - -	-	-	-	-	624	14 -	-	-	
			Amount due from agents - - - - -	-	-	-	-	1,367	1 -	-	-	
			Bills receivable - - - - -	-	-	-	-	350	1 4	-	-	
			Transfer stamps in hand - - - - -	-	-	-	-	30	- -	-	-	
			Suspense account, viz., the balance of expenses preliminary to the establishment of the society -	-	-	-	-	959	10 -	-	-	6,734
												3 -
£.	223,018	15 11	The Balance - - - - -	-	-	-	-	£.	169,375	0 4	-	£.
												223,018

We have examined this account, find it correct, and hereby confirm the same.

(signed) *Edward Tompson,*
C. R. Williams,
Jas. Beaumont,
Edwd. Leigh Pemberton, } Auditors.

Examined.
 (signed) *Francis Smedley,*
Francis Broderip,
John Boodle, } Three of the Directors.

4.—LAW FIRE INSURANCE SOCIETY—continued.

(4.) BALANCE SHEET from 31 December 1853 to 31 December 1854.

	£.	s.	d.		£.	s.	d.
Shareholders' paid-up capital of the society	125,000	-	-	Payments for 1854	60,147	9	7
Reserved fund	30,460	14	5	Balance	171,170	5	7
Receipts for 1854	66,430	9	3	The Balance composed as follows:			
Balance due to Commissioners of Stamps for the Christmas quarter 1854	7,395	19	6	Investments on Capital Account:			
Balance of unclaimed interest and bonus	2,030	12	-	Cost.			
				Three per Cent.	£.	s.	d.
				Consols	42,015	13	4
				Three per Cent.	£.	s.	d.
				Reduced	11,449	12	7
				New Three per	15,824	14	10
				Cents.	15,525	-	-
					68,178	12	9
				Loan to Corporation of City of London	40,471	7	3
				Mortgages	12,000	-	-
				Freehold property in Chancery-lane	6,350	-	-
					125,000	-	-
				Investments on General Account:			
				Cost.			
				Three per Cent.	£.	s.	d.
				Reduced	1,697	3	7
				New Three per	2,932	16	6
				Cents.	2,903	10	-
					3,903	10	-
				Mortgages	22,300	-	-
				Loan to Corporation of City of London	7,228	12	9
				Freehold property in Chancery-lane; Gallo-	343	13	7
				way's annuity			
				Houses in Gloucester Gardens	7,133	11	11
					40,909	8	3
				Cash:			
				At bankers and office	3,145	1	11
				Interest and bonus	793	12	-
				Amount due from agents	690	12	8
				Bills receivable	121	15	9
				Transfer stamps in hand	30	-	-
				Suspense account; viz., the balance of expenses preliminary to the establishment of the society	479	15	-
					5,260	17	4
				The Balance	£.	171,170	5 7
£.	231,317	15	2		£.	231,317	15 2

We have examined this account, find it correct, and hereby confirm the same.

(signed) Edward Tompson,
C. R. Williams,
Jas. Beaumont,
Edwd. Leigh Pemberton, } Auditors.

Examined.

(signed) Francis Smedley,
Francis Broderip,
Danl. S. Bockett, } Three of the Directors.

5.—THE PRESTON AND NORTH LANCASHIRE FIRE AND LIFE INSURANCE COMPANY.

PLACE OF BUSINESS - - - - - Preston, Lancashire.
OBJECTS - - - - - For Insuring Property from Loss or Damage by Fire, and for Assurances on Lives.
DATE OF COMPLETE REGISTRATION - - - 5th December 1845.

No ACCOUNTS Registered. The Company was dissolved on 5th October 1848, and wound up by Deed of Release dated 2 June 1851.

6.—LEGAL AND COMMERCIAL LIFE ASSURANCE SOCIETY.

PLACE OF BUSINESS 68, Cheapside, in the City of London.

OBJECTS	- - - - -	{ The Effecting Assurances on Lives and Survivorships, and generally the Business of a Life Assurance Society.
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DATE OF COMPLETE REGISTRATION - - - 9th December 1845.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 31 December 1850 to 31 December 1851.

[illegible]

We have audited the Accounts of the Society for the year ending the 31st December 1851, and find them correct.

(signed) *W. Bagshaw.*
J. Tamlyn.
W. E. Hilliard.

Approved, 25th March 1852.

(signed) *W. Cook,*
J. Gladstone, } Directors.

6.—LEGAL AND COMMERCIAL LIFE ASSURANCE SOCIETY—continued.

(2.) BALANCE SHEET from 31 December 1851 to 31 December 1852.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Balances from last Statement:			By Annuitants - - - - -	183	1 4
Cash at bankers - - - -	1,003	10 11	- Life claims - - - - -	3,298	- -
Agents - - - - -	273	8 -	- Re-assurances - - - - -	464	12 2
Petty cash - - - - -	15	- -	- Amount of General Expenses for 1851:		
Stamps - - - - -	141	- -	Paid in the year; viz., salaries, 138 l. 15 s.; direc-		
Advanced on securities - - -	23,731	3 -	tion, 262 l. 10 s.; salaries to medical officers,	631	14 2
Premiums on credit - - -	410	3 6	150 l.; stationery, 80 l. 9 s. 2 d.; in all - -		
On deposit - - - - -	200	- -	- General Office Expenses for 1852:	£.	s. d.
	25,774	5 5	Advertising and showboards - - -	261	9 4
- Premiums:			Direction and auditors - - -	571	3 9
For assurances - - - -	11,489	10 9	Medical fees, and salaries to medical	269	6 3
Immediate annuities - - -	1,432	15 -	officers - - - - -	78	4 11
Deferred annuities - - -	232	8 6	Postages and parcels - - -	358	16 9
	13,154	14 3	Rent and taxes - - - -	15	- -
- Interest on investments - - - -	1,241	10 1	Receipt stamps - - - -	678	9 3
- Sundries:			Salaries - - - - -	110	17 3
Loan Guarantee Fund - - -	84	6 1	Stationery - - - - -	2,343	7 6
Fees on transfer of shares - -	- 10	-	By Commission - - - - -	479	18 7
Law costs repaid by sundry bor-	1	15 -	- Dividends - - - - -	501	1 2
rowers - - - - -	- 2	6	- Agents, establishment of - - - -	393	8 -
Transfer stamps - - - - -	86	13 7	- Surrenders - - - - -	52	3 6
			- Balances:		
			Advanced on mort-		
			gage security - £. 6,848	5 7	
			Advanced on per-		
			sonal security - 10,912	8 2	
				17,760	13 9
			Bank stock for 2,000 l. stock - -	4,482	10 -
			On deposit - - - - -	3,000	- -
			Agents - - - - -	370	1 5
			Premiums on credit - - -	590	4 8
			Petty cash - - - - -	15	- -
			Stamps - - - - -	180	8 9
			Bankers - - - - -	5,510	18 4
				31,909	16 11
	£.	40,257 3 4		£.	40,257 3 4

We have audited the accounts of the society for the year ending 31 December 1852, and find them correct.

(signed) *W. Bagshaw,*
J. Tamlyn,
W. Edw. Hilliard, } Auditors.

Approved, 12 April 1853.

(signed) *W. Lawrence,* Chairman.
W. Elliot,
R. Ellis, } Directors.

6.—LEGAL AND COMMERCIAL LIFE ASSURANCE SOCIETY—*continued.*

(3.) BALANCE SHEET from 31 December 1852 to 31 December 1853.

RECEIPTS.				EXPENDITURE.			
	£.	s.	d.		£.	s.	d.
To Balances from last Statement :				By Transfer stamp			
Advanced on securities - - -	17,760	13	9	- Balance from last Statemen	-	-	2 6
Bank stock for 2,000 l. stock -	4,482	10	-	- Annuitants - - - - -	-	-	261 1 2
On deposit - - - - -	3,000	-	-	- Life claims - - - - -	-	-	2,099 - -
Agents - - - - -	370	1	5	- Re-assurances - - - - -	-	-	482 12 -
Premiums on credit - - -	590	4	8	- General Office Expenses :			
Petty cash - - - - -	15	-	-	Advertisements and showboards -	£. 209	19	9
Stamps - - - - -	180	8	9	Direction and auditors - - -	-	555	- -
Bankers - - - - -	5,510	18	4	Medical fees and salaries to medical officers - - - - -	313	2	-
			31,909 16 11	Postage and parcels - - - - -	96	-	9
- Premiums :				Rent and taxes - - - - -	395	1	6
For assurances - - - - -	17,992	14	11	Receipt and policy stamps - - -	50	4	-
Deferred annuities - - - - -	260	16	-	Salaries - - - - -	748	18	-
			18,253 10 11	Stationery and printing - - -	173	6	11
- Interest on investments - - -	1,304	16	-				2,541 12 11
- Profit on sale of 2,000 l. Bank stock -	64	5	-	- Commission - - - - -	-	-	519 4 3
			1,369 1 -	- Dividends - - - - -	-	-	520 8 -
- Sundries :				- Agents, establishment of - - -	-	-	407 - -
Loan guarantee fund - - - - -	72	3	-	- Surrenders - - - - -	-	-	147 14 -
Fees on transfer of shares - - -	1	2	6	- Law charges - - - - -	-	-	233 2 6
			73 5 6	- Balances :			
				Advanced on mort- gage security - £. 14,045 12 7			
				Ditto on personal security - - - 20,522 2 11			
					34,567	15	6
				On deposit - - - - -	8,000	-	-
				Agents - - - - -	682	5	10
				Petty cash - - - - -	20	-	-
				Stamps - - - - -	117	-	3
				Bankers - - - - -	1,006	15	5
							44,393 17 -
	£.		51,605 14 4		£.		51,605 14 4

We have audited the accounts of the Society for the year ending the 31st December 1853, and find them correct.

(signed) *W. Bagshaw,*
John Tamlyn,
Wm. Edward Hilliard, } Auditors.

Approved, 2 March 1854.

(signed) *W. Elliot,* Chairman.
(signed) *John Gladstone,*
J. Dyer Symson, } Directors.

6.—LEGAL AND COMMERCIAL LIFE ASSURANCE SOCIETY—continued.

(4.) BALANCE SHEET from 31 December 1853 to 31 December 1854.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Balances from last Statement:			By Annuitants - - - - -	278	10 10
Advances on securities - - -	34,567	15 6	- Life claims paid - - - - -	5,951	8 -
On deposit - - - - -	8,000	- -	- Re-assurances - - - - -	965	19 2
Agent - - - - -	682	5 10	- General Office Expenses:		
Petty cash - - - - -	20	- -	Advertisements - - - - -	119	3 10
Stamps - - - - -	117	- 3	Direction and auditors - - -	555	- -
Bankers - - - - -	1,006	15 5	Medical fees and salaries to medical officers - - - - -	250	- 6
	44,393	17 -	Postages and parcels - - - - -	88	- 5
- Premiums:			Rents, taxes, and miscellaneous - - -	556	10 11
For assurances - - - - -	18,167	1 8	Receipt and policy stamps - - -	58	12 -
Deferred annuities - - - - -	251	11 -	Salaries - - - - -	742	8 9
Immediate - - - - -	586	- -	Stationery and printing - - -	126	1 -
	19,004	12 8		2,495	17 5
- Interest on investments - - - - -	2,611	4 8	- Commission - - - - -	829	15 3
- Sundries:			- Dividends - - - - -	487	6 1
Loan guarantee fund - - - - -	86	5 2	- Agents, establishment of - - - - -	19	11 3
Fees on transfers - - - - -	- 10	-	- Surrenders - - - - -	118	16 3
	86	15 2	- Purchase of interest of Legal and Commercial Fire Society in lease, furniture, &c., of society's offices, viz.:		
			For lease - - - - -	757	15 2
			Furniture, fixtures, &c. - - -	302	15 1
				1,660	10 3
			- Balances:		
			Advanced on mortgage security £. 14,507 10 6		
			Ditto on personal security - - - 24,884 9 8		
				39,392	- 2
			Premiums on credit - - - - -	910	16 6
			Deposit account - - - - -	4,030	16 4
			Bank stock purchase money for 3,500 l. stock - - - - -	7,634	7 6
			Agents - - - - -	669	9 11
			Petty cash - - - - -	36	3 4
			Stamps - - - - -	93	- 6
			Bankers - - - - -	1,122	- 9
				53,888	15 -
£.	66,096	9 6	£.	66,096	9 6

We have audited the accounts of the society for the year ending the 31st December 1854, and find them correct.

(signed) *W. Bagshaw,*
John Tamlyn,
Wm. Edward Hilliard, } Auditors.

Approved, 1 March 1855.

(signed) *Walter C. Venning,* Chairman.
(signed) *Alfd. Byard Sheppard,*
John Gladstone, } Directors.

7.—CITY OF LONDON LIFE ASSURANCE SOCIETY.

PLACE OF BUSINESS 2, Royal Exchange-buildings.

PLACE OF BUSINESS	To make Assurances on Lives and Events connected with Life and on Survivorships; to grant Endowments for Widows and Children; to purchase and grant Annuities; to purchase Life or other Interests, terminable or dependent upon contingencies or uncertain events, and Reversions and Reversionary Interests; to grant Loans, the repayment whereof may be secured by Policies of Assurance; and such other purposes of a similar or kindred nature, not being contrary to law, as any general meeting of Shareholders shall from time to time prescribe.
OBJECTS	

DATE OF COMPLETE REGISTRATION - - - - 12 December 1845.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 1 November 1851 to 30 October 1852.

Dr.		Cr.	
1 November 1851.	£. s. d.	30 October 1852.	£. s. d.
To Balance from last audit - - - - -	20,096 14 9	By Charges of Management :	
30 October 1852.		Printing and stationery, binding and mounting almanacs - - - - -	163 17 7
- Cash on account of shares - - - - -	497 10 -	Rent, including coals and attendance - - - - -	528 10 -
- Cash for Life Premiums : £. s. d.		Salaries and income tax - - - - -	1,043 2 6
New premiums - - - - - 2,081 2 4		Directors' fees - - - - -	327 1 6
Renewal ditto - - - - - 7,465 18 8		Auditors (vote at annual meeting) - - - - -	31 10 -
		Miscellaneous expenses - - - - -	170 - 2
	9,547 1 -	By Incidental Expenses :	
		Advertisements - - - - -	197 7 11
		Agents' charges, commission, and medical fees - - - - -	483 5 6
To Cash on deposit - - - - -	2,700 - -	By Fee to David Jones, esq., for special valuation - - - - -	157 10 -
- Cash for immediate annuities - - - - -	2,666 6 8	- Gratuities to officers and clerks on declaration of bonus - - - - -	285 - -
- Cash for interest - - - - -	650 5 5	By Dividend to proprietors - - - - -	467 3 7
- Cash for commission on re-assurances - - - - -	22 1 8	- Ditto - uncalled for - - - - -	55 2 -
- Cash for policy stamps - - - - -	134 5 -	By Deposit withdrawn - - - - -	50 - -
- Cash profit on reversion - - - - -	134 16 2	- Bonus thereon - - - - -	2 5 8
- Profit on Consols - - - - -	9 18 -	By Re-assurance - - - - -	
		- Annuities - - - - -	310 19 5
		- Surrender of policies - - - - -	792 13 4
		- Claims paid - - - - -	46 1 2
		- Law charges - - - - -	5,334 17 6
		- Policy stamps - - - - -	61 8 4
		- Estimated depreciation of furniture - - - - -	133 5 -
			66 15 -
		By Balance :	
		Amount on mortgage and interest - - - - -	14,595 7 3
		Exchequer bills - - - - -	1,576 14 5
		Consols 330 £., at 100 $\frac{1}{2}$ - - - - -	331 13 -
		Invested in purchase of reversions - - - - -	595 - -
		Due by agents and premiums outstanding (the days of grace not having expired) - - - - -	2,177 4 11
		Divisional and half credit premiums at interest - - - - -	3,320 5 4
		Estimated value of furniture - - - - -	263 19 4
		Cash at bankers - £. 2,998 17 1	
		Ditto in hand - - - - - 2 5 2	
			3,001 2 3
£.	36,458 18 8		25,861 6 6
		£.	36,458 18 8

(signed) *Stephen Henry Lee,*
John Blakeway,
Wm. Thacker,
R. C. Bache, } Directors.

Examined and found correct.

(signed) *Hugh Innes Cameron,*
James J. Chalk, } Auditors.
Henry W. West,

29 November 1852.

7.—CITY OF LONDON LIFE ASSURANCE SOCIETY—continued.

(1.) BALANCE SHEET from 1 November 1851 to 30 October 1852—continued.

31 October 1852.

LIABILITIES.		ASSETS.	
	£. s. d.		£. s. d.
To present value of amount assured, endowments, annuities, immediate and deferred, accumulative and self-protecting assurance	131,168 14 4	By present value of future premiums payable on policies current at this date	137,633 17 1
- Amount paid up on subscribed capital, and bonus thereon	9,606 5 -	- Securities and cash as per balance sheet	25,861 6 6
- Amount deposited	3,450 - -		
- Balance	19,270 4 3		
£.	163,495 3 7	£.	163,495 3 7
		By Balance to the credit of the society -	£. 19,270 4 3

(signed) *G. J. Farrance*, Actuary.

(signed) *R. C. Bache,*
G. W. Wood,
Wm. Thacker, } Directors.

(2.) BALANCE SHEET from 1 November 1852 to 31 October 1853.

Dr.		Cr.	
1 November 1852.	£. s. d.	31 October 1853.	£. s. d.
To Balance from last audit - - - - -	25,861 6 6	By Charges of Management :	£. s. d.
31 October 1853.		Printing and stationery, binding and mounting almanacs - - -	250 16 3
- Cash for shares in completion of subscribed capital -	912 10 -	Rent, including coals and attendance -	528 10 -
- Ditto for Life Premiums :	£. s. d.	Salaries and income tax - - -	1,054 6 7
New premiums - - - - 4,459 12 5		Directors' fees - - - -	560 10 6
Renewal ditto - - - - 9,075 14 2		Auditors (vote at annual meeting) -	31 10 -
	13,535 6 7	Gratuities to medical officers and bank clerks - - - -	105 - -
- Ditto on deposit - - - - -	1,150 - -	Miscellaneous expenses - - - -	184 14 9
- Ditto for immediate annuities during the year - - - - - 1,602 - -		By Incidental Expenses :	
- Ditto deferred ditto - - - - - 191 1 7	1,793 1 7	Advertisements - - - - -	374 8 7
- Ditto interest - - - - -	741 10 4	Agents' charges, commission and medical fees - - - - -	815 1 4
- Ditto commission on re-assurances - - - - -	45 1 3	By Dividend to proprietors - - - - -	
- Ditto policy stamps - - - - -	214 19 6	- Deposit withdrawn - - - - -	10 - -
- Ditto profit on capital account - - - - -	127 10 -	- Re-assurance - - - - -	693 8 5
- Income tax - - - - -	9 14 10	- Annuities - - - - -	1,081 9 4
	£. 44,391 - 7	- Surrender of policies - - - - -	153 10 6
		- Claims paid, and bonus thereon - - - - -	2,482 17 6
		- Law charges - - - - -	113 7 2
		- Policy stamps - - - - -	273 10 -
		- Travelling expenses - - - - -	29 19 -
		- Estimated depreciation in value of furniture - - - - -	69 11 2
		- Ditto - - ditto - on Consols 330 £. at 6 ¼ per cent.	20 12 6
		By Balance :	£. s. d.
		Amount on mortgage and bonds - -	23,543 1 4
		Exchequer bills - - - - -	1,584 18 2
		Consols 330 £. at 94 ¼ - - - - -	311 - 6
		Invested in purchase of reversions -	595 - -
		Due by agents and premiums outstanding (the days of grace not having expired) - - - - -	2,370 17 -
		Divisional and half credit premiums at interest - - - - -	3,866 15 8
		Estimated value of furniture - - -	278 4 8
		Cash at bankers £ 2,416 10 10	
		Ditto in hand - - - - - 7 19 7	
		Short bills at bankers - - - - - 74 12 2	
			2,499 2 7
			£. 44,391 - 7
			£. 44,391 - 7

(signed) *C. Mackenzie, M. A.,*
G. M. Dowdeswell,
Wm. Thacker,
R. C. Bache, } Directors.

Examined and found correct.

(signed) *Hughes Innes Cameron,* } Auditors.
James J. Chalk,

5 December 1853.

7.—CITY OF LONDON LIFE ASSURANCE SOCIETY—*continued.*(2.) BALANCE SHEET from 1 November 1852 to 31 October 1853—*continued.*

31 October 1853.

LIABILITIES.		ASSETS.	
	£. s. d.		£. s. d.
To present value of amount assured, endowments, annuities, immediate and deferred, accumulative and self-protecting assurances - - - - -	185,374 17 10	By present value of future premiums payable on policies current at this date - - - - -	192,774 2 3
- Amount paid up on subscribed capital, and bonus thereon - - - - -	10,658 15 -	- Securities and cash, as per balance sheet - - -	35,048 19 11
- Amount deposited - - - - -	4,600 - -		
- Balance - - - - -	27,189 9 4		
	£. 227,823 2 2		£. 227,823 2 2
		By balance to the credit of the Society, 31 October 1853 - £.	27,189 9 4

(signed) *G. J. Farrance*, Actuary.

(signed) *C. Mackenzie,*
John Blakeway,
R. C. Bache, } Directors.

(3.) BALANCE SHEET from 1 November 1853 to 31 October 1854.

Dr.		Cr.	
	£. s. d.		£. s. d.
1 November 1853.		31 October 1854.	
To Balance per last audit - - - - -	35,048 19 11	By Charges of Management :	£. s. d.
31 October 1854.		Printing and stationery, binding and mounting almanacs - - - - -	384 13 3
- Cash for life premiums :	£. s. d.	Rent, including coals and attendance - - - - -	533 15 -
New premiums - - - - -	4,548 15 11	Salaries and income tax - - - - -	1,459 4 2
Renewal ditto - - - - -	11,147 13 6	Directors' fees - - - - -	514 19 -
		Auditors (vote at annual meeting) - - - - -	31 10 -
	15,696 9 5	Miscellaneous expenses - - - - -	214 5 8
To Cash, interest on investments - - - - -	1,072 17 -	By Incidental expenses :	
- Ditto, policy stamps - - - - -	4 5 -	Advertisements - - - - -	274 10 7
- Ditto, income tax - - - - -	52 16 10	Commission, medical fees, agents' charges - - -	963 - 2
- Ditto, deposits - - - - -	3,900 - -		
- Ditto, commission on re-assurances - - - - -	47 4 5	By Dividend to proprietors - - - - -	
	£. 55,822 12 7	- Re-assurance - - - - -	507 9 9
		- Annuities - - - - -	851 13 7
		- Surrender of policies - - - - -	1,081 16 3
		- Claims paid - - - - -	51 17 8
		- Endowment premium, returned on death - - -	3,780 12 3
		- Law charges - - - - -	25 5 9
		- Policy stamps - - - - -	85 - 4
		- Travelling expenses - - - - -	62 5 -
		- Difference on sale of Exchequer bills - - -	77 8 2
		- Loss on loan and agency accounts - - - - -	27 10 -
		- Estimated depreciation on value of Consols - -	77 8 2
		- Ditto - - - ditto - - - in value of furniture -	721 2 8
		By Balance :	170 9 3
		Amount on mortgage and bonds - - - - -	61 3 4
		Consols 4,330 £., at 95½ - - - - -	
		Reversions, purchase of - - - - -	29,033 15 -
		Due by agents and premiums outstanding, the days of grace not having expired - - -	4,140 11 3
		Divisional and half-credit premiums, at interest - - - - -	810 - -
		Estimated value of furniture - - - - -	2,908 3 2
		Cash at bankers - - - - -	4,366 9 11
		Ditto in hand - - - - -	244 13 4
		Short bills at bankers - - - - -	£. 2,268 2 9
			32 9 4
			138 16 -
			2,439 8 1
			43,943 - 9
			£. 55,822 12 7

(signed) *William Simpson,*
R. C. Bache,
C. Mackenzie,
G. W. Wood, } Directors.

Examined and found correct.

(signed) *Hugh Innes Cameron,*
James J. Chalk,
Henry W. West, } Auditors.

13 December 1854.

7.—CITY OF LONDON LIFE ASSURANCE SOCIETY—continued.

(4.) BALANCE SHEET from 1 November 1854 to 31 October 1855.

Dr.			Cr.		
1 November 1854.			31 October 1855.		
£. s. d.			£. s. d.		
To Balance, per last audit - - - - -	43,943	- 9	By Charges of Management:	£. s. d.	
			Printing and stationery, binding, and		
			mounting almanacs - - -	431	4 4
31 October 1855.			Rent, including coals and attendance -	539	- -
To Cash for life premiums:	£. s. d.		Salaries and income tax - - -	1,492	- -
New premiums - - - - -	2,949	11 5	Directors' fees - - - - -	478	4 -
Renewal ditto - - - - -	12,821	15 4	Auditors (vote at annual meeting) -	31	10 -
	15,771	6 9	Miscellaneous expenses - - -	215	13 7
To Cash for annuities - - - - -	448	17 9		3,187	11 11
- Cash for interest on investments - - - - -	1,070	18 4	By Incidental Expenses:		
- Cash for policy stamps - - - - -	2	- -	Advertisements - - - - -	151	4 5
- Cash for income tax - - - - -	68	13 4	Commission, medical fees, agents' charges - - - - -	920	2 2
- Cash for deposits - - - - -	300	- -		1,071	6 7
- Cash for commission on re-assurances - - - - -	53	1 7	By Dividend to proprietors - - - - -	581	16 5
- Cash for fees on loan account - - - - -	64	- 6	- Re-assurance - - - - -	1,097	13 3
- Dividend to proprietors unclaimed - - - - -	78	2 5	- Annuities - - - - -	972	6 2
			- Surrender of policies - - - - -	132	6 4
			- Claims paid - - - - -	6,948	2 -
			- Law charges - - - - -	33	18 -
			- Policy stamps - - - - -	65	- -
			- Travelling expenses - - - - -	45	18 3
			- Estimated depreciation in value of furniture - - -	51	1 -
			- Income tax - - - - -	122	3 3
			- Deposits repaid - - - - -	2,400	- -
			By Balance:		
			Amount on mortgage and bonds -	31,911	8 7
			On deposit at the London and Westminster Bank - - -	1,000	- -
			Reversions, purchase of, &c. - -	1,192	11 6
			Due by agents, and premiums outstanding (the days of grace not having expired) - - -	2,481	3 10
			Divisional and half credit premiums at interest - - - - -	4,406	19 3
			Estimated value of furniture - -	204	3 7
			Cash at bankers - £. 3,736	2 5	
			Cash in hand - -	11	10 8
			Short bills at bankers	146	18 5
				3,894	11 6
				45,090	18 3
	£.	61,800 1 5		£.	61,800 1 5

(signed) *Stephen Henry Lee,*
W. Thacker,
G. Watson Wood,
John Blakeway, } Directors.

14 December 1855.

Examined and found correct,

(signed) *Hugh Innes Cameron,*
James J. Chalk, } Auditors.

8.—LONDON AND PROVINCIAL LAW ASSURANCE SOCIETY—continued.

(2.) BALANCE SHEET during the Year ending 31 December 1852.

R E C E I P T S.			E X P E N D I T U R E.		
	£.	s. d.		£.	s. d.
To Premiums on new assurances - - £. 3,009 2 2			By Rent - - - - -	194	3 4
- Ditto recurring - ditto - - 13,791 12 2			- Rates and taxes - - - - -	79	9 2
	16,800	14 4	- Coals - - - - -	17	4 -
- Dividends and interest on investments - - -	3,196	10 9	- Insurance and painting of house - - - -	28	1 -
- Considerations for annuities - - - - -	529	5 5	- Stationery and printing - - - - -	50	14 3
- Loans repaid - - - - - £. 3,000 - -			- Advertisements - - - - -	283	11 6
- Stock sold - - - - - 10,505 13 6			- Petty cash, including postage - - - - -	51	14 7
	13,505	13 6	- Direction, from 14 April 1851 to 14 April 1852 - -	512	8 -
- Commission on counter-assurance - - - -	54	13 7	- Auditors - - - - -	21	- -
- Considerations for surrendered policies of re-assurance	183	11 6	- Salaries to actuary and secretary, physician and clerks	615	- -
- Balance from 31 December 1851, viz.:			- Receipt stamps for renewal premiums - - -	18	- 3
At Bank of England - - - £. 2,914 4 9			- Law charges - - - - -	10	4 10
In secretary's hands - - - 109 4 2			- Commission - - - - -	808	18 4
	3,023	8 11	- Fees to medical referees - - - - -	30	19 6
The Society's Investments on the 31st December 1852 were:			- Premiums on counter-assurances, new £. 92 17 6		
£. 17,355 - 6 3 per Cent. Consols.			- " " renewals 922 8 2	1,015	5 8
£. 27,793 19 10 3¼ per Cent. Annuities.			- Annuities - - - - -	1,193	1 6
£. 4,500 - - Great Western Railway Debentures.			- Claims under three policies - - - - -	2,400	- -
£. 45,850 - - On mortgage, &c.			- Considerations for surrendered policies - - -	372	13 3
			- Premium returned - - - - -	2	5 -
			- Invested in Government and other securities - -	28,481	7 6
			- Stamp (balance of 1851) - - - - -	-	5 -
			- Balance at the Bank - - - £. 1,038 8 9		
			- Ditto cheque returned - - - 13 13 4		
			- Ditto in secretary's hands - - 55 9 3		
				1,107	11 4
	£.	37,293 18 -		£.	37,293 18 -

16 February 1853.

Examined by us,

(signed) George M. Butt, Chairman.

(signed) Henry Lake.
S. Jay.
G. B. Lefroy.

We have carefully examined this account and find the same to be correct.

18 March 1853.

(signed) James H. Wilson.
Robert Still.
J. Kirby Hedges.

8.—LONDON AND PROVINCIAL LAW ASSURANCE SOCIETY—continued.

(3.) BALANCE SHEET during the Year ending 31 December 1853.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Premiums on new assurances - - £. 3,144 15 4			By Rent - - - - -	109	3 4
- Ditto recurring ditto - - - 15,261 15 2			- Rates and taxes - - - - -	133	4 8
	18,406	10 6	- Coals - - - - -	16	19 -
- Dividends and interest on investments - - - 3,381 17 -			- Insurance, &c. of house - - - - -	20	9 2
- Consideration for an annuity - - - - - 300 - -			- Stationery and printing - - - - -	93	15 11
- Loans repaid - - - - - 8,230 - -			- Advertisements - - - - -	164	17 5
- Stock sold - - - - - 1,425 - -			- Petty cash, including postage - - - - -	64	19 4
- Commission on counter-assurance - - - - - 71 5 -			- Direction, from 14th April 1852 to 14th April 1853 -	524	1 5
- Balance of policy stamp account - - - - - 1 - -			- Auditors - - - - -	21	- -
- Balance from 31 December 1852, viz.:			- Salaries to actuary and secretary, physician and clerks	615	- -
At Bank of England - - - £. 1,038 8 9			- Receipt stamps for renewal premiums - - - -	14	13 9
In secretary's hands - - - 69 2 7			- Commission - - - - -	953	10 7
	1,107	11 4	- Fees to medical referees - - - - -	71	8 -
The Society's Investments on the 31st December 1853 were:			- Premiums on counter-assurances:		
£. 18,405 1 2 £. 3 per Cent. Consols.			New - - - - - £. 401 15 5		
£. 34,590 2 2 3½ per Cent. Annuities.			Renewals - - - - - 1,008 16 3		
£. 4,500 - - Great Western Railway debentures.				1,410	11 8
£. 50,070 - - On mortgage, &c.			- Annuities - - - - -	1,259	6 4
			- Claims under three policies - - - - -	2,800	- -
			- Considerations for surrendered policies - - - -	1,145	12 11
			- Invested in Government and other securities - -	21,250	- -
			- Balance at the bank - - - £. 2,109 8 -		
			- Balance in secretary's hands - - 55 2 4		
				2,104	10 4
	£.	32,923 3 10		£.	32,923 3 10

(signed) G. M. Butt, Chairman.

Examined by us,

(signed) *Rosold Nevitt Bennett,*
Thomas White,
G. B. Lefroy, } Directors.

23 February 1854.

We have carefully examined this account and find the same to be correct.

(signed) *Henry Methold,*
James H. Wilson,
Robert Still,
J. Kirby Hedges, } Auditors.

8.—LONDON AND PROVINCIAL LAW ASSURANCE SOCIETY—*continued.*

(4.) BALANCE SHEET during the Year ending 31 December 1854.

RECEIPTS.		EXPENDITURE.			
	£. s. d.		£. s. d.		£. s. d.
To Premiums (new) - - - -	£. 1,892 16 4	By Rent - - - - -	202 1 8		
- Ditto (renewals) - - - -	16,713 13 8	- Rates and taxes - - - -	117 17 5		
	18,606 10 -	- Coals - - - - -	28 4 -		
- Dividends and interest on investments - - - -	3,682 18 -	- Insurance of house and repairs - - - -	32 18 11		
- Loans repaid - - - - -	770 - -	- Stationery and printing - - - -	74 1 7		
- Produce of stock sold - - - - -	14,500 - -	- Advertisements - - - - -	437 11 3		
- Balance of policy stamp account - - - - -	1 - -	- Policy stamps - - - - -	29 12 6		
- Commission on re-assurances - - - - -	67 1 -	- Petty cash, including postage - - - -	60 4 5		
- Balance from 31st December 1853, viz.:		- Directors - - - - -	525 - -		
At the Bank - - - - -	£. 2,109 8 -	- Auditors - - - - -	21 - -		
In secretary's hands - - - -	55 2 4	- Salaries to actuary and secretary, physician and clerks - - - - -	565 - -		
	2,164 10 4	- Fees to medical referees - - - -	70 7 -		
The Society's Investments on the 31st December 1854 were:					2,163 18 9
£. 17,405 1 2 £. 3 per Cent. Consols		- Builders on account of new house - - - -			1,250 - -
£. 11,648 7 3 New 3 per Cent. Annuities.		- Commission - - - - -			903 6 6
£. 2,691 15 10 3 per Cent. Reduced Annuities.		- Premiums for re-assurances - - - - -			1,343 - 5
£. 18,500 - - Great Western Railway debentures.		- Annuities paid - - - - -			1,236 14 7
£. 62,648 18 - On mortgage, &c.		- Claims by three policies - - - - -			2,000 - -
£. 1,250 - - Expenditure on new house.		- Premium returned - - - - -			13 10 -
		- Consideration for surrendered policies - - - -			779 10 1
		- Invested in Government and other securities - - - -			29,050 - -
		- *Cash embezzled by the late secretary - - - -			290 14 3
		- Balance, 31st December 1854:			
		At the Bank - - - - -	592 18 11		
		In hand - - - - -	168 5 10		
					761 4 9
	£. 39,791 19 4		£. 39,791 19 4		

* The other embezzlements by the late secretary will be noticed in the report.

We have carefully examined this account and find the same to be correct.

(signed) *Henry Methold,*
James H. Wilson, } Auditors.
Robert Still,

9.—NEW PROTECTING SOCIETY.

PLACE OF BUSINESS - - - - - 6, Nile-street, Bishopwearmouth, Durham.
OBJECTS - - - - - { Shareholders to contribute to each other's Losses incurred by their Vessels doing or
receiving damage from or by running down other Vessels, if such damage shall amount to
more than the value of the Shareholder's Vessel and Freight (if any).
DATE OF COMPLETE REGISTRATION - - 9th January 1846.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 5 August 1851 to 5 August 1852.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
Balance in hand from last account - - - - -	15	16 - ½	Directors' expenses - - - - -	7	19 6
Per-centages - - - - -	22	4 -	Registration expenses - - - - -	15	5 10
Balance due secretary - - - - -	29	1 4 ½	Delivering notices and postages - - - - -	1	3 7
	£.	67 1 5	Secretary's salary from 5 May 1851 to 5 May 1852 - - - - -	40	- -
			Printing and stationery - - - - -	2	12 6
				£.	67 1

Examined and allowed, (E. E.)

(signed) G. Hutchinson,
T. Nicholson, } Directors.
T. Pratt,

28 May 1852.

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
Balance due to secretary - - - - -	29	1 4 ½	None.	-	-

AUDITORS' REPORT.

We, the undersigned auditors of the New Protecting Society, having examined the accounts and balance sheet of the said association, do report that we find as follows, viz.:

That the amount received by the treasurer is 38*l.* 0*s.* 0 ½*d.*, including the balance from last year's account.
That the amount paid by him is 67*l.* 1*s.* 5*d.*, leaving a balance due the treasurer of 29*l.* 1*s.* 4 ½*d.*
That the association has no assets.
That the liabilities of the association consist of the above-named balance due to the treasurer of 29*l.* 1*s.* 4 ½*d.*

Dated at Sunderland, this 7th day of July 1852.

(signed) J. Crozier, } Auditors.
W. Doxford,
(signed) Geo. Hutchinson, } Directors (L. S.)
Wm. Hodgson,

(2.) BALANCE SHEET from 5 August 1852 to 5 August 1853.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
Per-centages - - - - -	20	14 9	Balance from last account - - - - -	29	1 4 ½
Balance due to secretary - - - - -	67	15 9 ½	Directors' expenses - - - - -	4	- 6
	£.	88 10 6 ½	Printing and stationery, &c. - - - - -	2	13 -
			Delivering notices and postages - - - - -	1	15 1
			Secretary's salary, 5 May 1852 to 5 May 1853 - - - - -	40	- -
			Registration expenses - - - - -	11	- 7
					£.
					88 10 6 ½

Examined and allowed, (E. E.)

(signed) T. Thompson, } Directors.
W. Hodgson,
J. Tully,

4 June 1853.

9.—NEW PROTECTING SOCIETY—*continued.*

(2.) BALANCE SHEET from 5 August 1852 to 5 August 1853—*continued.*

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
Balance due to treasurer - - - - -	67	15 9 ½	None.	-	-

AUDITORS' REPORT.

We, the undersigned auditors of the New Protecting Society, having examined the accounts and balance sheet of the said association, do report that we find as follows, namely—

- That the amount received by the treasurer is 20 l. 14 s. 9 d.
- That the amount paid by him is 88 l. 10 s. 6 ½ d., leaving a balance due the treasurer of 67 l. 15 s. 9 ½ d.
- That the association has no assets.
- That the liabilities of the association consist of the above-named balance, due the treasurer, of 67 l. 15 s. 9 ½ d.

Dated at Sunderland, the 4th day of June 1853.

(signed) *J. Crozier,*
W. Doxford, } Auditors.

(signed) *John Ritson,*
Geo. Hutchinson, } Directors.

(3.) BALANCE SHEET from 5 August 1853 to 5 August 1854.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
Per-centages - - - - -	26	12 3	Balance from last account - - - - -	67	15 9
Balance due treasurer - - - - -	100	3 3	Delivering notices and postages - - - - -	1	10 -
			Printing, stationery, &c. - - - - -	3	10 -
			Registration expenses - - - - -	9	9 9
			Secretary's salary, 5 May 1853 to 5 May 1854 - - - - -	40	- -
			Directors' expenses - - - - -	4	10 -
£.	126	15 6	£.	126	15 6

Examined and allowed, (E. E.)

(signed) *T. Thompson,*
T. Graydon,
G. Hutchinson,
J. T. Alcock,
T. Nicholson, } Directors.

1 June 1854.

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
Balance due to treasurer - - - - -	100	3 3	None.	-	-

AUDITORS' REPORT.

We, the undersigned auditors of the New Protecting Society, having examined the accounts and balance sheet of the said association, do report that we find as follows:

- That the amount received by the treasurer is 26 l. 12 s. 3 d.
- That the amount paid by him (including the balance from last year's account) is 126 l. 15 s. 6 d., leaving a balance due the treasurer of 100 l. 3 s. 3 d.
- That the association has no assets.
- That the liabilities of the association consist of the above-named balance due the treasurer of 100 l. 3 s. 3 d.

Dated at Sunderland, this 7th day of June 1854.

(signed) *J. Crozier,*
W. Doxford, } Auditors.

10.—SOVEREIGN LIFE ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - 5, St. James's-street, St. James's.

OBJECTS - - - - - { Life Assurance ; the granting of Loans upon a novel System ; the Purchase and Sale
of Annuities, Reversionary, Contingent, Expectant, and other Interests ; and generally
the transaction of all matters usually known as Life Assurance, or connected therewith.

DATE OF COMPLETE REGISTRATION - - - 9th January 1846.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 9 October 1851 to 9 October 1852.

RECEIPTS			EXPENDITURE.		
	£.	s. d.		£.	s. d.
Balance on 9th October 1851 - - - - -	4,835	- 7	Paid dividends for this year - - - - -	2,174	5 3
Premiums received, viz. : - - - - -			Former years - - - - -	78	19 9
On new policies - - - - -	3,228	11 3			2,253 5 -
Renewed ditto - - - - -	7,897	16 10	Claims - - - - -		3,444 6 5
	11,126	8 1	Premiums on cross assurances - - - - -		837 7 10
Consideration received for annuities - - - - -	475	4 8	Paid annuitants - - - - -		343 16 6
Interest received from various sources - - - - -	1,995	18 8	Commission allowed - - - - -		300 1 11
Profit on sale of East India Bonds - - - - -	10	10 -	Paid for surrendered policies - - - - -		90 9 1
Advances and loans repaid - - - - -	29,007	12 1	Expenses for the year, viz. :		
			Directors' fees - - - - -	453	15 -
			Salaries of officers, auditors, &c. - - - - -	909	10 -
					1,363 5 -
			Advertising and agency expenses - - - - -		685 1 5
			Printing - - - - -	186	15 2
			Stationery - - - - -	54	7 8
					241 2 10
			Rent, taxes, &c. - - - - -	400	- -
			House, office, and incidental expenses - - - - -	217	7 10
					617 7 10
			Medical fees - - - - -		203 1 8
			Advances made during the year in connexion with life policies - - - - -		31,921 3 5
			Balance :		
			Sir Claude Scott & Co. - - - - -	3,385	7 4
			Household furniture and office fixtures, &c. - - - - -	1,369	19 3
			Due from agents - - - - -	89	14 6
			Cash in secretary's hands - - - - -	82	18 4
			Policy and receipt stamps - - - - -	222	5 9
					5,150 5 2
£.	47,450	14 1	£.	47,450	14 1

We, the undersigned, have examined the foregoing balance sheet, and compared the items it comprises with the several books and accounts relating thereto, and have found the same to be correct.

(signed) H. Luard,
Miles Miley,
Joseph Wilkinson, } Auditors.

10.—SOVEREIGN LIFE ASSURANCE COMPANY—continued.

(2.) BALANCE SHEET from 9 October 1852 to 9 October 1853.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
Balance on 9th October 1852 - - - - -	5,150	5 2	Paid dividends for this year - - - - -	2,182	2 -
			„ former years - - - - -	37	14 1
Premiums received, viz.:					2,219 16 1
On new policies - - - - -	2,329	14 9	Claims - - - - -	2,504	4 1
On renewed ditto - - - - -	9,096	10 8	Premiums on cross assurances - - - - -	855	10 -
	11,426	5 5	Paid annuitants - - - - -	268	10 3
Consideration received for annuities - - - - -	148	17 10	Commission allowed - - - - -	367	9 7
Interest received from various sources - - - - -	2,379	8 1	Paid for surrendered policies - - - - -	204	11 7
Indries - - - - -	6	2 6	Bonus on policies—cash payments - - - - -	1,612	1 7
Advances repaid - - - - -	22,588	18 2	Actuaries' fees for valuations - - - - -	210	- -
Profit on rent account - - - - -	95	2 9	Current expenses:		
			Directors' fees - - - - -	493	10 8
			Auditors - - - - -	25	- -
			Salaries of officers - - - - -	996	19 -
				1,515	9 8
			Advertising and agency expenses - - - - -	894	12 10
			Printing - - - - -	91	12 6
			Stationery - - - - -	39	7 -
			Engraving - - - - -	11	13 -
				142	12 6
			Rent and taxes - - - - -	400	- -
			House, office, and incidental expenses - - - - -	368	2 1
			Postages, &c. - - - - -	41	3 8
			Medical fees - - - - -	205	9 3
			Advances made during the year - - - - -	19,479	3 6
			Balance:		
			Investments at call - - - - -	6,000	- -
			Cash at bankers - - - - -	2,587	7 8
			Lease, furniture, &c. - - - - -	1,460	3 9
			Cash in secretary's hands - - - - -	94	- 8
			Due from agents - - - - -	147	- 9
			Stamps - - - - -	157	10 5
				10,446	3 3
£.	41,794	19 11	£.	41,794	19 11

We, the undersigned, have examined the foregoing balance sheet, and compared the items it comprises with the several books and accounts relating thereto, and have found the same to be correct.

(signed) *H. Luard,*
Miles Miley,
Joseph Wilkinson, } Auditors.

10.—SOVEREIGN LIFE ASSURANCE COMPANY—*continued.*

(3.) BALANCE SHEET from 9 October 1853 to 9 October 1854.

RECEIPTS.				EXPENDITURE.			
	£.	s.	d.		£.	s.	d.
Balance, 9 October 1853, viz.:							
Investments at call - - - -	6,000	-	-	Claims - - - - -	1,663	19	1
Cash at bankers - - - -	2,587	7	8	Surrendered policies - - - -	203	9	
Lease, furniture, &c. - - - -	1,460	3	9	Paid annuitants - - - - -	245	17	
Cash in secretary's hands - - -	94	-	8	Premiums on cross assurances - - - -	1,253	5	
Stamps - - - - -	157	10	5	Dividends to proprietors for the year - £. 2,269 7 5			
Due from agents - - - - -	147	-	9	Dividends to proprietors for former years - - - - -	88	4	3
	10,446	3	3		2,357	11	
Advanced at interest - - - -	49,468	4	6	Bonus on policies, cash payments - - - -	171	8	1
				Commission allowed - - - - -	401	18	
Premiums received, viz.:				Current expenses:			
On new policies - - - - -	4,374	5	10	Directors' fees - - - - -	506	9	4
On renewed policies - - - - -	9,648	6	5	Auditors' fees - - - - -	25	-	-
Consideration received for annuities:				Salaries of officers - - - - -			
Immediate - - - - -	157	4	1	Medical fees - - - - -			
Contingent - - - - -	96	7	5	Law expenses - - - - -			
				Stationery - - - - -	49	4	6
Interest received - - - - -	2,208	18	8	Printing - - - - -	265	15	6
Sundries - - - - -	3	19	2	Engraving - - - - -	16	10	-
Temporary advances - - - - -	6,500	-	-				
				Policy and receipt stamps - - - - -			
				Postages, &c. - - - - -			
				Rent and taxes - - - - -			
				House and office expenses - - - - -			
				Fire insurance - - - - -			
				Advertisements - - - - -			
				Travelling and other agents - - - - -			
				Miscellaneous charges - - - - -			
				Balance, 9 October 1854, viz.:			
				Advanced at interest, 9 October 1853	49,468	4	6
				Advanced during the year - - - -	39,110	1	8
					88,578	6	2
				Repaid during the year - - - -	25,660	10	10
				Amount on advance, 9 October 1854 -	62,917	15	4
				Debenture bonds - - - - -	5,000	-	-
				Cash at bankers - - - - -	2,224	14	2
				Lease, furniture, &c. - - - - -	1,590	8	-
				Stamps in hand - - - - -	96	5	-
				Due from agents - - - - -	108	17	3
				Cash in hand - - - - -	55	6	9
					71,993	6	
	£.	82,903	9 4		£.	82,903	9

We, the undersigned, have examined the foregoing balance sheet, and compared the items it comprises with the several books and accounts relating thereto, and have found the same to be correct.

(signed) *H. Luard,*
Miles Miley,
Joseph Wilkinson, } Auditors.

London, 15 December 1854.

11.—HALIFAX, BRADFORD, AND KEIGHLEY FIRE AND LIFE INSURANCE COMPANY.

PLACE OF BUSINESS - - - - - 21, Waterhouse-street, Halifax.
 OBJECTS - - - - - All the Businesses of Fire Insurance and Life Assurance Companies.
 DATE OF COMPLETE REGISTRATION, - - - 12 January 1846.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 31 December 1850 to 31 December 1851.

R E C E I P T S.			E X P E N D I T U R E.			
		£. s. d.		£. s. d.		£. s. d.
Receipts for use of engines - - -	£. 1 6 -		Policy stamps - - - - -	33 15 -		
Transfer fees - - - - -	8 15 -		Salaries - - - - -	338 8 8		
		10 1 -	Rent and taxes - - - - -	79 16 8		
Interest from investments and bankers -	2,646 14 9		Expense of fire engines - - -	82 3 1		
Less bank commission - - - - -	59 9 4		General expenses and auditing -	122 5 2		
		2,587 5 5	Advertising and printing - - -	81 15 2		
Premiums on policies - - - - -	7,520 - 3		Executive committee - - - - -	360 - -		
Less agent's commission - - - - -	884 19 5					1,098 3 9
		6,635 - 10	Fire duties omitted in 1848 and 1849 -	6 1 6		
Discount on fire duties - - - - -	- - -	239 17 11	Income tax for 1850 - - - - -	85 5 4		
Increased value of the 3 per cent. Consols -	- - -	12 10 -	Fire damages - - - - -	496 12 2		
			Preliminary expense account, proportion for 1851 -	200 - -		
			Wear and tear of engines, &c. - - -	83 4 -		
						871 3 -
			Balance carried down - - - - -	- - -		7,515 8 5
		£. 9,484 15 2				£. 9,484 15 2
Balance brought down, being the net income for the year 1851 - - - - -		£. 7,515 8 5				

LIABILITIES AND ASSETS.

L I A B I L I T I E S.			A S S E T S.			
		£. s. d.				£. s. d.
Paid-up capital - - - - -		58,470 - -	Investments on mortgage and in the funds - - -			59,497 10 -
Unpaid dividends - - - - -		49 10 -	Bankers and secretary's balances - - -			5,459 14 8
Reserve fund - - - - -		4,333 9 7	Insurance due on the 25th December - - -			2,705 16 -
Balance from the receipt and expenditure account -		7,515 8 5	Interest on investments to 31st December - - -			898 8 4
						68,561 9 -
			Fire engines, books, and furniture - - -	£. 832 - -		
			Less 10 per cent. wear and tear - - -	83 4 -		
						748 16 -
			Preliminary expense account - - - - -	- - -		1,058 3 -
		£. 70,368 8 -				£. 70,368 8 -

AUDITORS' REPORT.

We, the undersigned auditors of the Halifax, Bradford, and Keighley Fire and Life Insurance Company, having caused the books and accounts of the said company to be carefully examined, do now report, that the books and accounts have been accurately kept and made up, and that the above balance-sheet exhibits a true statement of the business and property of the said company.

(signed) Thomas Haigh, Accountant.

(signed) Thomas Buck,
 William Huntriss,
 R. Newby,
 John Clapham,
 John Baldwin, } Auditors.

11.—HALIFAX, BRADFORD, AND KEIGHLEY FIRE AND LIFE INSURANCE COMPANY—*continued.*

(2.) BALANCE SHEET from 31 December 1851 to 31 December 1852.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
Transfer fees - - - - -	9	5 -	Policy stamps - - - - -	40	2 3
Interest from investments and bankers - - - - -	2,602	5 5	Salaries - - - - -	341	3 4
Poundage on fire duties - - - - -	277	3 10	Rent and taxes - - - - -	85	6 7
Profit on Consols - - - - -	208	18 4	Advertising, printing, and stationery - - - - -	104	7 2
			Fire engine expenses - - - - -	72	8 -
			General expenses and auditing - - - - -	137	13 -
			Executive committee - - - - -	370	- -
Premiums - - - - - £. 8,538	14	6			
Less agents' commission - - - - - 995	14	11	Fire damages - - - - -	12,808	15 8
	7,542	19 7	Income tax for 1851 - - - - -	106	11 8
			Wear and tear of engines, &c. - - - - -	93	- -
			Preliminary expense account, proportion for 1852 - - - - -	200	- -
Transfer from reserved fund - - - - -	3,718	15 6			
£.	14,359	7 8			

LIABILITIES AND ASSETS.

LIABILITIES.				ASSETS.			
	£.	s.	d.		£.	s.	d.
Paid-up capital - - - - -	58,470	-	-	Investments on mortgage and in the Funds - - - - -	56,497	7	6
Unpaid dividends - - - - -	48	17	6	Cash in banker's hands - - - - -	1,369	3	4
Reserved fund - - - - -	4,475	14	-	Cash in secretary's hands - - - - -	81	4	1
				Insurance due 25 December - - - - -	2,661	19	6
				Interest on investments to 31 December - - - - -	689	4	7
							61,298 19 -
				Fire engines, books, and furniture - - - - -	930	10	6
				Less 10 per cent. wear and tear - - - - -	93	1	-
							837 9 6
				Preliminary expense account - - - - -	-	-	-
							858 3 -
£.	62,994	11	6	£.	62,994	11	6

AUDITORS' REPORT.

We, the undersigned auditors of the Halifax, Bradford, and Kelghley Fire and Life Insurance Company, having caused the books and accounts of the said company to be carefully examined, do now report that the books and accounts have been accurately kept and made up, and that the above balance sheet exhibits a true statement of the business and property of the said company.

(signed) *Thomas Buck,*
Rd Newby,
John Baldwin,
William Huntriss,
John Clapham, } Auditors.

(signed) *Thomas Haigh*, Accountant.

The dissolution of this Company was intimated on 22 December 1855.

12.—SOUTH SHIELDS MARINE ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - 17, Market-place, South Shields.

OBJECTS - - - - - { The Insuring of Ships, all lawful Merchandise and Ships' Freights, foreign and coastwise,
from the Perils, Losses, and Misfortunes of the Seas, and such other losses usually insured
against by Underwriters and Marine Assurance Companies.

DATE OF COMPLETE REGISTRATION - - - - 6 February 1846.

NO ACCOUNTS Registered since 19 March 1852. It has been intimated that the Company has ceased to do business.

13.—SOLICITORS AND GENERAL LIFE ASSURANCE SOCIETY.

PLACE OF BUSINESS - - - - - 57, Chancery-lane, Middlesex.

OBJECTS - - - - - { To grant Assurances on Lives or Survivorships, or the joint continuance of two or more Lives, to grant and secure Endowments, &c., or provision for Children, to purchase and sell Annuities, to grant Loans, to purchase and sell Reversionary and Contingent Estates, and for all other the purposes of a Life Assurance Society.

DATE OF COMPLETE REGISTRATION - - - 6 April 1846.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 31 December 1850 to 31 December 1851.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
30 December 1850:			31 December 1851:		
To Balance in hand - - - - -	£. 3,236	6 5	By amount paid for printing, stationery, and almanacs -	226	14 9
- Amount due from agents - - - - -	210	8 7	- Office expenses - - - - -	252	18 3
	3,446	15 -	- Advertising - - - - -	242	1 -
31 December 1851:			- Medical fees - - - - -	78	14 6
- Amount received on account of paid capital fund, viz.:			- Commission - - - - -	804	- 2
Deposit of 5s. per share on 3,290 shares - - - - -	£. 822	10 -	- Interest to shareholders - - - - -	868	18 2
Call of 20s. per share on 3,385 shares - - - - -	3,385	- -	- Policy stamps - - - - -	244	7 6
	4,207	10 -	- Renewal receipt stamps - - - - -	12	17 6
- Amount received for premiums, viz.:			- Business extension expenses, travelling, &c. -	819	10 -
On the participating class - - - - -	£. 9,399	2 2	- Deposit on agreement for new premises - - -	50	- -
On the non-participating class - - - - -	3,902	10 10	- Charges of management, viz.:		
	13,301	13 -	Agents' charges, postage, stamps, dis-		
- Amount received for immediate annuities - - -	2,100	- -	tributing reports, circulars, &c. -	£. 61	19 -
- Commission on cross assurance - - - - -	14	11 6	Auditors' fees and travelling expenses -	64	13 -
- Interest, viz.:			Directors' fees, per vote - - - - -	500	- -
Discount on claims paid - - - - -	£. 7	6 2	Law charges - - - - -	62	18 -
Interest on calls paid in arrear - - - - -	1	4 7	Rent - - - - -	215	- -
Interest on deposit account, London and Westminster Bank - - - - -	35	16 6	Salaries (inclusive of medical officers and consulting actuary) - - -	1,000	- -
Dividends on stock - - - - -	552	6 7		1,904	10 -
Interest on loans - - - - -	1,081	6 2	- Amount transferred from paid capital account to forfeited share account - - - - -	396	5 -
	1,678	- 1	- Amount paid for surrendered policies - - - - -	35	15 11
- Amount received on loans repaid - - - - -	589	5 1	Premiums on cross assurance - - - - -	£. 296	19 2
- Sale of Long Annuities - - - - -	2,665	19 5	Annuityants - - - - -	422	1 8
- Policy stamps - - - - -	232	- -	Claims - - - - -	3,169	19 -
- Forfeited shares - - - - -	396	5 -		3,888	19 10
- Fees on transfer of shares - - - - -	5	2 -	- Amount invested, viz.:		
- Fines on renewals - - - - -	-	12 6	Loaned on security - - - - -	10,437	15 9
	£.	28,637 13 7	In purchase of £. 182. 7. 4. Consols, at 97 $\frac{1}{8}$ - - -	177	7 -
			Ditto - £. 4,048. 1. New 3 $\frac{1}{4}$, at 98 $\frac{3}{8}$ - - -	4,000	- -
			Deposit account London and Westminster Bank - - -	2,500	- -
			- Amount due from agents - - - - -	259	19 -
			- Balance, viz.:		
			Cash at bankers' - - - - -	£. 1,352	13 11
			Ditto in secretary's hands - - - - -	84	5 4
				1,436	19 3
				£.	28,637 13 7

London, 24 April 1852.

STATEMENT of the ASSETS of the Society on the 31st December 1851.

ASSETS.			LIABILITIES.		
	£.	s. d.		£.	s. d.
Invested in the purchase of £. 9,048. 1. New 3 $\frac{1}{4}$ per cent., £. 5,356. 12. 8. Consols - - - - -	13,486	10 6	None.		
Loans on security - - - - -	30,193	10 4			
Amount at London and Westminster Bank, "Deposit Account" - - - - -	2,500	- -			
Amount due by agents - - - - -	259	19 -			
Cash at bankers - - - - -	1,352	13 11			
Cash in secretary's hands - - - - -	84	5 4			
	£.	47,876 19 1			

Audited and found correct,

(signed)

R. W. Hand,
Montague Gossett,
J. J. Blandy,
Richard Nation, } Auditors.

London, 24 April 1852.

13.—SOLICITORS' AND GENERAL LIFE ASSURANCE SOCIETY—*continued.*

(2.) BALANCE SHEET from 31 December 1851 to 31 December 1852.

RECEIPTS.		EXPENDITURE.	
31 December 1851 :	£. s. d.	21 December 1852 :	£. s. d.
To Balance in hand - - - £.1,436 19 3		By amount paid for :	
- Amount at deposit account London and Westminster Bank - - - 2,500 - -		Printing, stationery and almanacs - - - -	273 10 11
- Amount due from agents - - - 259 19 -	4,196 18 3	Office expenses - - - -	245 15 2
		Advertising - - - -	124 12 6
31 December 1852 :		Medical fees - - - -	59 17 -
- Amount received on account of paid capital fund, viz. :		Commission - - - -	887 14 10
Deposit of 5 s. per share on 1,237 shares 309 5 -		Interest to shareholders - - - -	878 16 8
Call of 20 s. per share on 1,237 shares 1,237 - -	1,546 5 -	Policy stamps - - - -	218 7 6
		Renewal receipt stamps - - - -	22 18 -
- Amount received for premiums, viz. :		Business extension expenses, travelling, &c. - - -	585 - -
On the participating class - - £. 10,921 15 11		Lease of premises No. 52, Chancery-lane - - -	500 - -
On the non-participating class - - 4,647 18 11	15,569 14 10	Building account - - - -	1,000 - -
		Insurance - - - -	32 - -
- Amount received for an immediate annuity - - -	607 16 7	- Charges of Management, viz. :	
- Commission on cross assurance - - - -	23 2 3	Agents' charges, postage stamps, distributing reports, circulars, &c. - - -	85 13 3
		Auditors' fees and travelling expenses - - - -	49 3 -
- Interest, viz. :		Directors fees, per vote - - - -	500 - -
Discount on claims paid - - - £.9 13 5		Law charge in respect of new premises - - -	47 13 2
Interest on deposit account, London and Westminster Bank - - - 33 17 6		Rent - - - -	278 12 1
Dividends on stock - - - 505 19 6		Salaries (inclusive of medical officers and consulting actuary) - - -	1,037 10 -
Interest on loans - - - 1,382 6 -	1,931 16 5		1,998 11 6
		- Amount paid for surrendered policies - - -	191 - 6
- Amount received on loans repaid - - - -	8,906 4 -	Premiums on cross assurance - - -	419 11 8
Sale of £. 2,000 new 3½ at 103 - - £. 2,057 13 6		Annuitants - - - -	555 16 1
„ £. 356. 12. 8. Consols, at 99 351 15 3	2,409 8 9	Claims - - - -	7,612 15 7
			8,588 3 4
- Policy stamps - - - -	218 7 6	- Amount invested, viz. :	
- Fees on Transfer of shares - - - -	7 19 -	„ Loaned on security - - - -	14,861 7 11
- Suspense account (balance of an admitted claim) - -	53 4 1	„ In purchase of £. 3,043. 14 s. 7 d. new 3½ at 98½ - - - -	3,000 - -
		- Amount due from agents - - - -	241 7 2
		- Balance, viz. :	
		Cash at bankers - - - -	£. 1,683 1 9
		Ditto in secretary's hands - - -	78 11 11
			1,761 13 8
£. 35,470 16 8		£. 35,470 16 8	

Statement of the Assets of the Society on the 31st December 1852.				Statement of the Liabilities of the Society on the 31st December 1852.			
	£.	s.	d.		£.	s.	d.
Amount of stock in names of trustees, viz.:				Policy claims	-	-	-
New 3 $\frac{1}{4}$	-	-	-	Interest to shareholders	-	-	-
Consols	-	-	-	Commissions	-	-	-
	£. 10,091	15	7	Advertising	-	-	-
	5,000	-	-	Law charges	-	-	-
Dividends on stock	-	-	-				
Loans on security	-	-	-				
Amount due by agents	-	-	-				
Cash at bankers'	-	-	-				
Cash in secretary's hands	-	-	-				
	£. 1,683	1	9				
	78	11	11				
Lease of premises, 52, Chancery-lane, held for a term of 60 years	-	-	-				
Society's house, 52, Chancery-lane (1,000 L. having been paid on account of the building contract)	-	-	-				
Furniture, fixtures, &c., the property of the society	-	-	-				
Interest due to the society on loans	-	-	-				
Renewals due to the society	-	-	-				
TOTAL Amount of Assets	£.	57,118	3 1	TOTAL Amount of Liabilities	£.	1,817	12 3

Audited and found correct,
(signed) *R. W. Hand*, Stafford,
W. S. Ayrton, Leeds, } Auditors.
Montague Gossett, Coleman-street,
J. J. Blandy, Reading,
Richard Nation, Orchard-street, Portman-square, }

London, 3 May 1853.

13.—SOLICITORS AND GENERAL LIFE ASSURANCE SOCIETY—*continued.*

(3.) BALANCE SHEET from 31 December 1852 to 31 December 1853.

RECEIPTS.			EXPENDITURE.		
31 December 1852 :	£.	s. d.	31 December 1853 :	£.	s. d.
To balance in hand - - - -	£. 1,761	13 8	By amount paid for printing, stationery, and almanacs -	286	4 1
- Amount due from agents - - -	241	7 2	- Office expenses - - - - -	292	4 5
	2,003	- 10	- Advertising - - - - -	518	18 2
31 December 1853 :			- Medical fees - - - - -	100	5 6
- Amount received for premiums, viz. :			- Policy stamps - - - - -	303	18 6
On the participating class -	£. 12,334	4 6	- Renewal receipt stamps - - - - -	11	9 -
On the non-participating class -	5,611	5 1	- Business extension expenses - - - - -	259	10 -
	17,945	9 7	- Building account - - - - -	550	5 -
- Immediate annuities - - - - -	8,542	3 -	- Furniture - - - - -	205	14 6
- Commission on cross assurance - - - - -	22	17 -	- Insurance on furniture, &c. seven years - - - - -	10	10 9
- Interest, viz. :			- Charges of Management, viz. :		
Discount on claims paid - - - - -	6	2 -	Agents' charges, postage, carriage of almanacs, distributing reports, circulars, &c. - - - - -	149	3 4
Dividends on stock - - - - -	494	2 11	Auditors' fees and travelling expenses - - - - -	64	13 -
Interest on loans - - - - -	1,541	19 7	Directors' fees, per vote - - - - -	500	- -
	2,042	4 6	Salaries (inclusive of medical officers and consulting actuary) - - - - -	1,087	10 -
- Loans repaid - - - - -	6,384	2 7	Rent - - - - -	145	15 2
- Policy stamps - - - - -	125	7 6	Rates, taxes, tithes, &c. - - - - -	60	1 8
- Fees on transfer of shares - - - - -	3	6 -		2,007	3 2
	£. 37,068	11 -	- Commission - - - - -	1,156	15 1
			- Interest to shareholders - - - - -	1,058	10 10
			- Dividends to ditto - - - - -	2,274	- 10
			- Extra Commission - - - - -	2,475	7 10
			- Surrendered policies - - - - -	78	2 3
			- Premiums on cross assurance - - - - -	438	7 11
			- Annuitants - - - - -	557	10 1
			- Claims - - - - -	6,868	19 2
			- Actuary's valuation, report, &c. - - - - -	210	- -
			- Amount invested in the purchase of £. 1,908. 4. 5. new 3½ at 100½ - - - - -	£. 1,924	19 1
			- Loaned on security - - - - -	6,509	1 4
				8,434	- 5
			- Amount at deposit account, London and Westminster Bank - - - - -	6,000	- -
			- Due from agents - - - - -	615	18 -
			- Balance, viz. :		
			Cash at bankers - - - - -	£. 2,274	9 9
			Ditto in secretary's hands - - - - -	79	19 9
				2,354	9 6
				£. 37,068	11 -

PARTICULARS of the Funds and Property of the Society on the 31st December 1853.

	£.	s. d.
Stock in names of trustees, viz. :		
New 3½ per cents. - - - - -	£. 12,000	- -
Consols - - - - -	5,000	- -
	17,000	- -
Loans - - - - -	36,273	13 -
Due from agents - - - - -	615	18 -
On deposit with bankers - - - - -	6,000	- -
House, furniture and fixtures - - - - -	2,711	18 3
Cash, viz. :		
At bankers - - - - -	£. 2,274	9 9
In secretary's hands - - - - -	79	19 9
	2,354	9 6

Audited and found correct.

(signed) R. W. Hand, Stafford,
Montague Gossett, Coleman-street, } Auditors.
J. J. Blandy, Reading,

London, 25 April 1854.

13.—SOLICITORS AND GENERAL LIFE ASSURANCE SOCIETY—*continued.*

(4.) BALANCE SHEET from 31 December 1853 to 31 December 1854.

RECEIPTS.		EXPENDITURE.	
31 December 1853:	£. s. d.	31 December 1854:	£. s. d.
To Balance in hand - - - - £. 2,354 9 6		By amount paid for printing, stationery and almanacs -	248 - -
- Amount on deposit at bankers - - 6,000 - -		- Office expenses - - - - - - - -	250 7 6
- Amount due from agents - - - 615 18 -		- Advertising - - - - - - - -	421 13 11
	8,970 7 6	- Medical fees - - - - - - - -	96 1 -
		- Policy stamps - - - - - - - -	56 12 6
31 December 1854:		- Travelling - - - - - - - -	2 18 6
To Amount received for premiums, viz.:		- Building account balance - - - - -	983 3 8
On the participating class - - 13,936 8 9		- Charges of Management, viz.:	
On the non-participating class - 5,494 13 10		Agents' charges, and postages, carriage of almanacs, &c. - - - - - £. 124 2 8	
	19,431 2 7	Auditors' fees and travelling expenses 39 2 7	
Immediate annuities - - - - -	1,133 - -	Directors' fees, per vote - - 500 - -	
Commission on cross assurances - - - - -	24 14 8	Salaries (inclusive of medical officers and consulting actuary) - - 1,150 - -	
Interest, viz.:		Rent - - - - - 125 5 3	
Discounts on claims paid - - £. 12 11 6		Rates, taxes, &c. - - - - - 85 10 6	
Dividends on stock - - - 516 7 6			2,024 1 -
Interest on loans - - - - 1,560 6 -		- Law charges - - - - - - - -	109 13 7
Interest on deposit account - - 272 17 6		- Commission - - - - - - - -	1,130 - 9
	2,362 2 6	- Interest to shareholders - - - - -	937 6 5
Loans repaid - - - - -	5,966 11 3	- Dividends to shareholders - - - - -	150 18 6
Fees on transfer of shares - - - - -	3 18 -	- Extra commission - - - - - - - -	38 10 4
	£. 37,891 16 6	- Surrendered policies - - - - - - -	478 9 2
		- Premiums on cross assurances - - - - -	399 12 11
		- Annuityants - - - - - - - -	1,240 18 8
		- Claims - - - - - - - -	9,550 - 1
		By Amount loaned on security - - - - -	10,642 19 10
		- At deposit account London Joint Stock Banks - -	7,000 - -
		- Due from agents - - - - - - - -	519 1 6
		By Balance, viz.:	
		Cash at bankers - - - - - £. 1,515 16 10	
		Cash in secretary's hands - - - 86 9 10	
			1,602 6 8
		£.	£. 37,891 16 6

PARTICULARS of the Funds and Property of the Society on the 31st December 1854.

	£. s. d.
Stock in Names of Trustees, viz.:	
New 3 L. per Cents. - - - - -	- £. 12,000 - -
Consols - - - - -	5,000 - -
	17,000 - -
Loans - - - - -	40,950 1 7
Due from agents - - - - -	519 1 6
On deposit with bankers - - - - -	7,000 - -
House, furniture and fixtures - - - - -	3,695 1 11
Cash, viz.:	
Balance at bankers - - - - -	- £. 1,515 16 10
In secretary's hands - - - - -	86 9 10
	1,602 6 8

Audited and found correct.

(signed) William Scrope Ayerton, Leeds,
 John Jackson Blandy, Reading,
 Richard Nation, Orchard-street,
 Montague Gossett, Coleman-street,
 Robert William Hand, Stafford,

} Auditors.

London, 17 April 1855.

14.—INDIA AND LONDON LIFE ASSURANCE COMPANY.

PLACE OF BUSINESS	- - - - - 17, Cornhill, London.
OBJECTS	- - - - - { For effecting Assurances on Contingencies connected with the duration of life, and for advancing Money to persons effecting Assurances with the Company, and for granting Annuities and Family and other Endowments, and for purchasing and selling Annuities and Reversionary and other Interests, and a General Life Assurance Business.
DATE OF COMPLETE REGISTRATION	- - 25 April 1846.

No ACCOUNT Registered since 19 March 1852.

15.—LIVERPOOL IMPERIAL LOAN AND INVESTMENT COMPANY.

PLACE OF BUSINESS	- - - - - 28, Gloucester-street, Liverpool.
OBJECTS	- - - - - { To lend sums of Money of 15 <i>l.</i> and upwards, to receive Investments of Sums for which Debentures to be given, and to effect Insurances on Lives or other contingencies.
DATE OF COMPLETE REGISTRATION	- - 11 May 1846.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 1 July 1851 to January 1852.

RECEIPTS.			EXPENDITURE.		
31 December 1851 :	£.	s. d.	31 December 1851 :	£.	s. d.
To Interest and fines - - - - -	472	18 11½	By Expenses - - - - -	121	4 6
- Applications - - - - -	28	3 -	- Depositors' interest - - - - -	97	17 4½
- Costs returned - - - - -	10	15 5½	- Shareholders' dividends - - - - -	302	12 -
- Rents - - - - -	100	2 8	- Bad debts account - - - - -	131	4 8½
- Discounts - - - - -	40	18 6			
	£.	652 18 7		£.	652 18 7

LIABILITIES AND ASSETS.

LIA BILITIES.			ASSETS.		
				How Invested.	Value according to last Estimate.
31 December 1851 :	£.	s. d.	31 December 1851 :		£. s. d.
To Shareholders - - - - -	12,104	18 -	By Borrowers - - - - -	- - -	17,136 19 9½
- Depositors - - - - -	4,193	1 4	- Bank - - - - -	- - -	81 15 11
- Dividends - - - - -	389	- 11	- Cash in hand - - - - -	- - -	264 9 6½
- Long interest - - - - -	796	5 -			
	£.	17,483 5 3		£.	17,483 5 3

We hereby certify that the annexed balance sheet has been duly audited according to Act of Parliament and the deed of settlement of this company, and we pass the same as fair and correct.

(signed) James Jolliffe, } Auditors.
Thomas Bonney, }

15.—LIVERPOOL IMPERIAL LOAN AND INVESTMENT COMPANY—continued.

(2.) BALANCE SHEET from 1 January 1852 to 30 June 1852.

R E C E I P T S.			E X P E N D I T U R E.		
30 June 1852:			30 June 1852:		
To Interest and fines	£.	s. d.	By Expenses	£.	s. d.
- Bank interest	435	1 7½	- Depositors' interest	125	18 3
- Applications	3	9 1	- Shareholders' dividends	96	12 5
- Costs returned	31	6 -	- Bad debts account	297	6 -
- Rents	10	- 5		113	19 9
- Discounts	88	16 9½			
	65	2 6			
£.	633	16 5	£.	633	16 5

LIABILITIES AND ASSETS.

L I A B I L I T I E S.			A S S E T S.		
To Shareholders	£.	s. d.		How Invested.	Value according to last Estimate.
- Depositors	11,894	18 -			£. s. d.
- Dividends	4,622	7 2½	By Borrowers		16,987 9 1
- Long interest	395	14 11	- Royal Bank		688 15 6
	796	5 -	- Cash in hand		33 - 6½
£.	17,709	5 1½	£.		17,709 5 1½

We hereby certify that the annexed balance sheet has been duly audited according to Act of Parliament and the deed of settlement of this company, and we pass the same as fair and correct.

(signed) James Jolliffe, } Auditors.
Thomas Bonney, }

(3.) BALANCE SHEET from 1 July 1852 to 31 December 1852.

R E C E I P T S.			E X P E N D I T U R E.		
To Interests and fines	£.	s. d.	By General expenses	£.	s. d.
- Bank interest	469	11 2½	- Depositors' interest	121	6 2½
- Applications	7	1 5	- Shareholders' dividends	103	3 8
- Costs returned	28	2 6	- Bad debts account	293	8 6
- Rents	9	13 -		152	15 9½
- Discounts	112	13 6½			
	49	12 6			
£.	670	14 2	£.	670	14 2

LIABILITIES AND ASSETS.

L I A B I L I T I E S.			A S S E T S.		
To Shareholders	£.	s. d.		How Invested.	Value according to last Estimate.
- Depositors	11,737	18 -			£. s. d.
- Dividends	4,872	1 7	By Borrowers		16,953 3 10½
- Long interest	456	15 10	- Royal Bank		808 2 2
	796	5 -	- Cash in hand		101 14 4½
£.	17,863	- 5	£.		17,863 - 5

We hereby certify that the annexed balance sheet has been duly audited according to Act of Parliament and the deed of settlement of this company, and we pass the same as fair and correct.

(signed) James Jolliffe, } Auditors.
Thomas Bonney, }

15.—LIVERPOOL IMPERIAL LOAN AND INVESTMENT COMPANY—*continued.*

(4.) BALANCE SHEET from 1 January 1853 to 1 July 1853.

RECEIPTS.										EXPENDITURE.									

15.—LIVERPOOL IMPERIAL LOAN AND INVESTMENT COMPANY—*continued.*

(6.) BALANCE SHEET from 1 January 1854 to 1 July 1854.

RECEIPTS.				EXPENDITURE.			
		£.	s. d.			£.	s. d.
To Interest and fines	- - - - -	570	18 4½	By General expenses	- - - - -	104	18 -
- Applications	- - - - -	41	19 6	- Depositors' interest	- - - - -	85	13 6
- Costs recovered	- - - - -	9	7 1	- Shareholders' dividends	- - - - -	278	14 -
- Discounts	- - - - -	97	- -	- Bad debts account	- - - - -	276	9 9½
- Rents	- - - - -	86	10 4				
		£.	745 15 3½			£.	745 15 3½

LIABILITIES AND ASSETS.

LIABILITIES.				ASSETS.			
		£.	s. d.		How Invested.	Value according to last Estimate.	
To Shareholders	- - - - -	11,148	- -			£.	s. d.
- Depositors	- - - - -	5,190	18 9	By Borrowers	- - - - -	17,230	16 -½
- Dividends	- - - - -	344	11 8	- Royal Bank	- - - - -	24	12 10
- Long interest	- - - - -	796	5 -	- Cash in hand	- - - - -	286	9 10½
- Insurance	- - - - -	71	3 4			£.	17,550 18 9
		£.	17,550 18 9				

We hereby certify that the annexed balance sheet has been duly audited according to Act of Parliament and the deed of settlement of this company, and we pass the same as fair and correct.

(signed) *James Jolliffe,*
Thomas Bonney, } Auditors.

(7.) BALANCE SHEET from 1 July 1854 to 1 January 1855.

RECEIPTS.				EXPENDITURE.			
		£.	s. d.			£.	s. d.
30 December 1854:				30 December 1854:			
To Interest and fines	- - - - -	676	8 10½	By General expenses	- - - - -	84	3 5
- Applications	- - - - -	43	7 -	- Depositors' interest	- - - - -	107	15 8
- Costs recovered	- - - - -	-	10 1	- Shareholders' dividends	- - - - -	278	14 -
- Rents	- - - - -	68	8 11½	- Bad debt account	- - - - -	318	1 10
		£.	788 14 11			£.	788 14 11

LIABILITIES AND ASSETS.

LIABILITIES.				ASSETS.			
		£.	s. d.		How Invested.	Value according to last Estimate.	
To Shareholders	- - - - -	11,148	- -			£.	s. d.
- Depositors	- - - - -	5,611	6 8	By Borrowers	- - - - -	17,758	8 2½
- Dividends	- - - - -	352	9 8	- Royal Bank	- - - - -	37	2 8
- Long interest	- - - - -	796	5 -	- Cash in hand	- - - - -	112	10 5½
		£.	17,908 1 4			£.	17,908 1 4

We hereby certify that the annexed balance sheet has been duly audited according to Act of Parliament and the deed of settlement of this company, and we pass the same as fair and correct.

(signed) *James Jolliffe,*
Thomas Bonney, } Auditors.

15.—LIVERPOOL IMPERIAL LOAN AND INVESTMENT COMPANY—continued.

(8.) BALANCE SHEET from 1 January 1855 to 1 July 1855.

RECEIPTS.				EXPENDITURE.			
		£.	s. d.			£.	s. d.
Interest and fines - - - - -		613	17 7½	By General expenses - - - - -		152	17 6
Applications - - - - -		46	10 -	- Depositors' interest - - - - -		105	18 1
Costs recovered - - - - -		9	10 7	- Shareholders' dividend - - - - -		278	14 -
Rents - - - - -		83	13 7½	- Bad debts account - - - - -		216	2 3
	£.	753	11 10		£.	753	11 10

LIABILITIES AND ASSETS.

LIABILITIES.				ASSETS.			
		£.	s. d.		How Invested.	Value according to last Estimate.	
Shareholders - - - - -		11,148	- -			£.	s. d.
Depositors - - - - -		4,728	13 2	By Borrowers - - - - -		16,244	16 4
Dividends - - - - -		355	9 8	- Royal Bank - - - - -		597	5 2
Long interest - - - - -		796	5 -	- Cash in hand - - - - -		186	6 4
	£.	17,028	7 10		£.	17,028	7 10

We hereby certify that the annexed balance sheet has been duly audited according to Act of Parliament and the deed of settlement of this company, and we pass the same as fair and correct.

(signed) *James Jolliffe.*
Thomas Bonney.

(9.) BALANCE SHEET, from 1 July 1855 to 31 December 1855.

RECEIPTS.				EXPENDITURE.			
		£.	s. d.			£.	s. d.
Interest and fines - - - - -		771	19 2	By General expenses - - - - -		93	7 3
Applications - - - - -		45	1 -	- Depositors' interest - - - - -		101	14 10½
Costs recovered - - - - -		10	11 6	- Shareholders' dividends - - - - -		334	8 10
Rents - - - - -		25	14 7	- Balance - - - - -		323	15 3½
	£.	853	6 3		£.	853	6 3

LIABILITIES AND ASSETS.

LIABILITIES.				ASSETS.			
		£.	s. d.		How Invested.	Value according to last Estimate.	
Shareholders - - - - -		11,148	- -			£.	s. d.
Depositors - - - - -		5,310	13 7½	By Borrowers - - - - -		16,289	5 6½
Dividends - - - - -		397	9 6	- Royal Bank - - - - -		1,177	17 10
Long interest - - - - -		796	5 -	- Cash in hand - - - - -		185	4 9
	£.	17,652	8 1½		£.	17,652	8 1½

We hereby certify that the annexed balance sheet has been duly audited according to Act of Parliament and the deed of settlement of this company, and we pass the same as fair and correct.

(signed) *James Jolliffe,* } Auditors.
Thomas Bonney, }

16.—MITRE GENERAL LIFE ASSURANCE, ANNUITY, AND FAMILY ENDOWMENT ASSOCIATION.

PLACE OF BUSINESS - - - - - 28, Pall Mall.

OBJECTS - - - - - { To grant Assurances on Lives and Survivorships, including Endowments; to purchase and sell Reversions, Annuities, &c.; make Loans, and guarantee Responsibility of Parties in Situation of Trust, &c.

DATE OF COMPLETE REGISTRATION - - - 28 May 1846.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 17 April 1851 to 17 April 1852.

RECEIPTS.		EXPENDITURE.	
	£. s. d.		£. s. d.
To Balance, cash in hand last account - £.553 6 2		By Rent and taxes - - - - -	155 12 3
- Cash in office - - - - - 32 9 10	585 16 -	- Stamp duty on policies - - - - -	107 5 6
- Sundry small amounts in office - - - - -	41 2 8	- Commission account, and agents' expenses - - -	241 3 6
- Premiums:		- Directors' fees for 1850-51 - - - - -	406 16 7
Receipts - - - - - £.5,071 - 5		- Auditors' fee in arrear, 1848 - - - - -	8 6 8
Half credits - - - - - 625 - 4	5,696 - 9	- Expenses of Management, viz.:	
- Considerations for annuities - - - - -	1,550 - -	Salaries to officers and medical charges - - -	705 13 8
- Ditto, for annuities endowments - - - - -	664 3 8	Stationery and printing - - - - -	173 14 -
- Stamp duty on policies - - - - -	90 7 6	Advertising - - - - -	420 14 10
- Mortgages and loans repaid - - - - -	761 5 9	Furniture and alterations - - - - -	229 11 -
- Dividend on stock, and interest on loans - - -	210 - 7	Postages, parcels, coals, fire insurance, house ex- penses and receipt stamps - - - - -	126 1 3
- Balance to secretary, for petty cash - - - - -	6 5 8	- Assurance claims - - - - -	1,999 - -
- Commission on cross assurances - - - - -	38 16 3	- Counter assurances - - - - -	761 1 6
		- Annuities - - - - -	106 10 -
		- Interest - - - - -	205 - 7
		- Advanced on mortgage and other securities - - -	3,285 - 4
		- Policies surrendered - - - - -	28 18 -
		- Agents' balances - - - - -	170 9 9
		- Cash balance at bank - - - - -	512 19 5
£.	9,643 18 10	£.	9,643 18 10

(signed) Francis De Visme,
Campbell James Downer, } Directors.
Edward Loder,

We, the undersigned auditors, having examined this balance sheet, and compared the several items, report the same to be correct.

(signed) Thomas Rishworth, } Auditors.
William Quekett,

16.—MITRE GENERAL LIFE ASSURANCE, ANNUITY, &c.—*continued.*

(2.) BALANCE SHEET from 17 April 1852 to 17 April 1853.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Balance of cash in hand, last account - - -	512	19 5	By rent and taxes - - - - -	378	3 3
- Premiums - - - - -	6,345	18 10	- Stamp duty - - - - -	78	5 -
- Consideration for annuities - - - - -	3,100	- -	- Commission account and agent's expenses - -	224	17 7
- Ditto for annuity endowments - - - - -	24	3 8	- Directors' fees - - - - -	350	- -
- Sale of 2,000 l. 3¼ per cent. Stock - - -	2,074	15 6	- Auditors' fees - - - - -	50	- -
- Loans repaid - - - - -	1,400	- -	- Salaries to officers, and medical charges - - -	692	16 6
- Dividends on stock and interest on loans - - -	261	3 7	- Printing and stationery - - - - -	255	3 -
- Commission - - - - -	26	6 -	- Advertisements - - - - -	151	11 10
- Interest on half credits with, withheld - - -	149	14 3	- Furniture and alterations - - - - -	403	18 8
- Stamp duty on policies - - - - -	65	10 -	- Receipt stamps, postages, parcels, coals, house expenses, and fire insurance - - - - -	147	8 8
- Deposit on shares - - - - -	501	5 10	- Claims by death - - - - -	1,799	19 -
- Sundry balances - - - - -	82	13 3	- Policies surrendered and annuity endowments withdrawn - - - - -	536	8 9
			- Re-assurances - - - - -	864	12 8
			- Dividends to shareholders - - - - -	261	13 1
			- Interest on endowments - - - - -	26	3 5
			- Advanced on mortgage and other securities - -	4,395	2 9
			- Purchase of stock, 2,500 l. 3¼ per cent. - - -	2,531	7 -
			- Annuities - - - - -	339	13 -
			- Balance in hands of agents - - - - -	272	13 7
			- Cash balance at bankers - - - - -	772	10 7
			- Ditto in office on 17th April - - - - -	6	3 5
			- Balance petty cash in secretary's hands - - -	5	18 7
£.	14,544	10 4	£.	14,544	10 4

(signed) *G. Pocock*, Chairman.

(signed) *Erasmus Wilson,*
Francis de Visme, } Directors.
R. E. Howard,

We, the undersigned auditors, having examined this balance sheet, and compared the several items, report the same to be correct.

(signed) *Thomas Rishworth.*
Wm. Quekett.

16.—MITRE GENERAL LIFE ASSURANCE, ANNUITY, &c.—*continued.*

(3.) BALANCE SHEET from 17 April 1853 to 17 April 1854.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Balance of cash on last account -	£. 772	10 7	By rent and taxes -	358	7 6
- Ditto in office -	6	3 5	- Commission account and agents' expenses, &c. -	497	2 4
- Ditto in agents' hands -	272	13 7	- Stamp duty on policies -	60	4 6
- Ditto in secretary's hands -	5	18 7	- Directors' and auditors' fees, salaries to officers, and medical charges -	1,224	4 5
	1,057	6 2	- Printing and stationery, postages, parcels, house expenses, and fire insurance -	411	3 1
- Premiums -	7,241	10 7	- Advertisements, show boards, &c. -	677	13 10
- Consideration for annuities and endowments -	1,565	-	- Furniture, &c. -	11	13 6
- Sale of 1,000 L. 3¼ stock -	986	15 -	- Claims by death -	1,300	-
- Loans repaid -	2,247	3 -	- Policies surrendered -	16	12 3
- Dividend on stock, interest on loans, and half credits, and commission -	572	4 3	- Re-assurances -	795	2 4
- Stamp duty of policies -	31	4 -	- Dividends to shareholders -	278	6 -
- Deposit on shares -	338	10 2	- Interest on endowments -	7	15 7
- Sundry investments -	322	18 3	- Advanced on mortgage, and other securities -	5,246	12 9
- Policy surrendered -	14	16 -	- Purchase of 500 L. 3¼ stock -	460	12 6
- Sundry balances, and balance due to secretary -	59	4 7	- Annuities -	475	3 4
£.	14,436	12 -	- Travelling expenses -	299	3 2
			- House account -	24	17 6
			- Law charges and inquiry fees -	394	11 11
			- Balance in hand -	1,797	5 6
			£.	14,436	12 -

(signed) *G. Pocock*, Chairman.

(signed) *R. E. Howard,*
Edward Loder,
J. Neville Warren, } Directors.

We, the undersigned auditors, having examined this balance sheet, and compared the several items, report the same to be correct.

11 May 1854.

(signed) *Thomas Rishworth.*
William Quekett.

(4.) BALANCE SHEET from 1 April 1854 to 17 April 1855.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To transfer from last account -	1,797	5 6	By rent and taxes -	427	19 7
- Premiums and other new business -	9,518	16 8	- Commission, agents' expenses, stamp duty on policies -	343	5 8
- Loans repaid -	3,130	1 6	- Directors' and auditors' fees, salaries to officers, medical charges, and compensation fees -	1,539	18 6
- Dividend on stock, interest on loans and half credits, commission -	645	6 3	- Printing and stationery, advertisements, postages, parcels, house expenses, fire insurance, receipt stamps, and incidental expenses -	1,418	19 5
- Deposit on shares -	818	7 6	- Furniture, &c. -	67	14 3
- Ægis Life Office -	440	13 5	- Claims by death, re-assurances, interest on endowments, annuities -	7,915	6 7
			- Dividends to shareholders -	317	16 5
			- Advanced on mortgage and other securities -	1,610	7 4
			- Travelling expenses -	182	14 9
			- Law charges -	70	7 8
			- Transfer of Ægis -	964	17 9
			- Balance transferred -	1,496	2 11
£.	16,350	10 10	£.	16,350	10 10

(signed) *G. Pocock*, Chairman.

(signed) *R. E. Howard,*
P. Le Neve Foster,
Henry Blenkame, } Directors.

We the undersigned auditors, having examined this balance sheet, and compared the several items, report the same to be correct.

(signed) *Thomas Rishworth.*
William Quekett.

17.—MEDICAL, LEGAL, AND GENERAL MUTUAL LIFE ASSURANCE SOCIETY.

PLACE OF BUSINESS - - - - - 126, Strand.

OBJECTS - - - - - The grant of Assurances on a Life or Lives and on Survivorships, or for limited terms, or contingently determinable, with or without participation in profits, the purchase and sale of Annuities, Immediate or Deferred; the grant of Endowments for Widows or for Children born or to be born, or for strangers, and all other provisions contingent on human life, or for terms certain; the grant of Loans on Real or Personal Security, whether secured by Assurances with the Society or not, and all other business usually conducted by societies of a like nature.

DATE OF COMPLETE REGISTRATION - - 8 June 1846.

Also, after the sanction of an extraordinary general meeting of the Society, the Directors to have power to grant provisions by way of Annuities, or other periodical payments, during sickness of the Assured, to Members assuring 150 l. or upwards.

ACCOUNTS Registered since the Return of 19 March 1853.

(1.) BALANCE SHEET from 25 March 1851 to 25 March 1852.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
Balance of assets year ending 25 March 1851 - -	9,068	8 2	Claims paid in course of the year - -	4,088	8 -
Annuity fund - - - - - £. 800 - -			Interest on shares - - - - -	261	15 -
Policy stamps - - - - - 125 7 6			Annuities - - - - -	181	2 2
Interest on loans - - - - - 135 8 4			Counter assurances - - - - -	163	1 2
Interest on investments - - - - - 27 16 10			Policy stamps - - - - -	125	2 6
	1,088	12 8			4,819 8 10
	10,157	- 10	Rent, taxes, and repairs of premises -	702	6 8
Assurance premiums - - - - - 7,215 16 11			Furniture and fittings - - - - -	45	7 11
Interest on unpaid premiums - - - - - 48 3 8			Salaries and wages - - - - -	504	5 5
Fines on revival - - - - - 3 18 9			Advertisements - - - - -	132	12 10
Stamp composition - - - - - 6 7			Printing and stationery - - - - -	124	2 1
	7,268	5 11	Postage and carriage - - - - -	25	2 -
			Fees to medical examiners and referees -	159	13 -
			Expenses of agencies and commission -	365	10 5
			Miscellaneous expenses - - - - -	29	4 8
			Office expenses - - - - -	40	- -
			Auditors' fees - - - - -	8	8 -
			Directors' fees - - - - -	255	12 -
					2,392 5 -
			By Balance - - - - -		10,213 12 11
£.	17,425	6 9		£.	17,425 6 9

Examined.

(signed) *Robert Smith,*
Richard Jebb,
Daniel Cornthwaite, } Directors.

(signed) *G. H. Barlow, Chairman.*

We have examined this account, and find the same correct.

(signed) *John Brown,*
George Carew,
Edward Ray,
F. W. Remnant, } Auditors.

17.—MEDICAL, LEGAL, AND GENERAL MUTUAL LIFE ASSURANCE SOCIETY—continued.

(2.) BALANCE SHEET from 29 September 1851 to 29 September 1852.

R E C E I P T S.			E X P E N D I T U R E.		
	£.	s. d.		£.	s. d.
Balance of assets, year ending 29 September 1851 - -	10,380	3 8	Claims paid in course of the year - -	4,099	8 -
Annuity fund - - - - £. 1,200 - -			Interest on shares - - - -	237	5 -
Policy stamps - - - - 152 17 6			Annuities - - - -	194	15 10
Interest on loans - - - - 232 4 9			Counter assurances - - - -	129	17 9
Interest on investments - - - - 101 14 4			Policy stamps - - - -	154	15 -
	1,686	16 7			
	12,067	- 3	Rent, taxes, and repairs of premises - -	281	19 -
Assurance premiums - - - - 7,798 1 4			Furniture and fittings - - - -	1	19 6
Interest on unpaid premiums - - - - 58 19 5			Salaries and wages - - - -	547	5 5
Fines on revival - - - - 2 5 -			Advertisements - - - -	146	18 3
Stamp composition - - - - - 6 2			Printing and stationery - - - -	143	8 -
	7,859	11 11	Postage and carriage - - - -	27	18 -
			Fees to medical examiners and referees - -	152	5 -
			Expenses of agencies and commission - -	385	5 10
			Miscellaneous expenses - - - -	18	1 11
			Office expenses - - - -	46	13 4
			Auditors' fees - - - -	8	8 -
			Directors' fees - - - -	250	- -
					2,010 2 3
					13,100 8 4
£.	19,926	12 2	£.	19,926	12 2

Examined.

(signed) *Robert Smith,*
Richard Jebb,
Daniel Cornthwaite, } Directors.

(signed) *G. H. Barlow,* Chairman.

We have examined this account and find the same correct.

(signed) *John Brown,*
George Carew,
Edward Ray,
F. W. Remnant, } Auditors.

(3.) BALANCE SHEET from 25 March 1852 to 25 March 1853.

R E C E I P T S.			E X P E N D I T U R E.		
	£.	s. d.		£.	s. d.
Cash balance, year ending 25 March 1852 - -	10,213	12 11	Claims paid in course of the year - -	2,953	11 -
Annuity fund - - - - £. 1,906 10 4			Interest on shares - - - -	248	18 7
Policy stamps - - - - 179 7 6			Annuities - - - -	243	9 10
Interest on loans - - - - 293 7 3			Counter assurances - - - -	226	10 10
Interest on investments - - - - 129 11 11			Policy stamps - - - -	181	7 6
	2,508	17 -			
	12,722	9 11	Rent, taxes, and repairs of premises - -	280	15 8
Assurance premiums - £. 9,868 5 8			Furniture and fittings - - - -	5	7 6
Less premiums on half credit - - - - 1,320 - -			Salaries and wages - - - -	557	4 3
	8,548	5 8	Advertisements - - - -	141	- 3
Interest on unpaid premiums - - - - 66 8 1			Printing and stationery - - - -	114	14 3
Fines on revival - - - - 3 10 -			Postage and carriage - - - -	27	13 11
Stamp composition - - - - - 9 6			Fees to medical examiners and referees - -	168	- -
Interest on shareholders' fund - - - - 9 11 6			Expenses of agencies and commission - -	471	7 11
	8,628	4 9	Miscellaneous expenses - - - -	20	18 3
			Office expenses - - - -	50	- -
			Auditors' fees - - - -	10	10 -
			Directors' fees - - - -	326	1 6
£.	21,350	14 8			
			By balance - - - -		
					2,173 13 6
					15,323 3 5
			£.	21,350	14 8

Examined.

(signed) *Richard Jebb,*
Robert Smith,
Daniel Cornthwaite, } Directors.

We have examined this account and find the same correct.

(signed) *John Brown,*
George Carew,
F. W. Remnant,
Edward Ray, } Auditors.

17.—MEDICAL, LEGAL, AND GENERAL MUTUAL LIFE ASSURANCE SOCIETY—continued.

(4.) BALANCE SHEET from 29 September 1852 to 29 September 1853.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
Cash balance, year ending 29 September 1852	-	-	13,100	8	4
Annuity fund - - - - -	1,523	18 4			
Policy stamps - - - - -	166	17 6			
Interest on loans - - - - -	247	9 1			
Interest on investments - - - - -	135	13 2			
			2,073	18	1
Assurance premiums - £.10,419 12 9			15,174	6	5
Less premiums on half credit - - - - - 1,345 15 -					
		9,073 17 9			
Interest on unpaid premiums - - - - -	67	5 9			
Fines on revival - - - - -	3	2 6			
Stamp composition - - - - -	-	8 2			
Interest on shareholders' fund - - - - -	19	4 -			
			9,163	18	2
	£.		24,338	4	7

	£.	s. d.		£.	s. d.
Claims paid in course of the year - - -	5,862	13 -			
Surrendered policies - - - - -	104	18 8			
Interest on shares - - - - -	271	7 1			
Annuities - - - - -	330	1 -			
Counter assurances - - - - -	211	7 6			
Policy stamps - - - - -	162	15 -			
Profit and loss investments - - - - -	33	4 3			
			6,976	6	6
Rent, taxes and repairs of premises - -	412	12 8			
Furniture and fittings - - - - -	11	16 6			
Salaries and wages - - - - -	584	1 9			
Advertisements - - - - -	155	2 10			
Printing and stationery - - - - -	64	3 7			
Postage and carriage - - - - -	23	6 8			
Fees to medical examiners and referees -	157	10 -			
Expenses of agencies and commission -	457	5 11			
Miscellaneous expenses - - - - -	26	- 2			
Office expenses - - - - -	43	6 8			
Auditors' fees - - - - -	12	12 -			
Directors' fees - - - - -	400	- -			
			2,347	18	9
By balance - - - - -	-	- -	15,013	19	4
	£.		24,338	4	7

Examined.

(signed) *Danl. Cornthwaite,*
Richard Jebb,
Robert Smith, } Directors.

We have examined this account, and find the same correct.

(signed) *John Brown,*
George Carew,
Edward Ray,
F. W. Remnant, } Auditors.

(5.) BALANCE SHEET from 25 March 1853 to 25 March 1854.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
Cash balance, year ending 25 March 1853	-	-	15,323	3	5
Annuity fund - - - - -	317	8 -			
Policy stamps - - - - -	103	2 -			
Interest on loans - - - - -	226	17 -			
Interest on investments - - - - -	194	8 9			
			841	15	9
Assurance premiums - £.11,181 15 7					
Less premiums on half credit - - - - - 1,342 13 4					
		9,839 2 3			
Interest on unpaid premiums - - - - -	67	2 8			
Fines on revival - - - - -	-	11 3			
Stamp composition - - - - -	-	5 8			
Interest on shareholders' fund - - - - -	30	8 6			
			9,937	10	4
	£.		26,102	9	6

	£.	s. d.		£.	s. d.
Claims paid in course of the year - - -	4,980	6 -			
Surrendered policies - - - - -	148	19 2			
Interest on shares - - - - -	250	11 9			
Annuities - - - - -	503	4 8			
Counter assurances - - - - -	119	3 -			
Policy stamps - - - - -	98	4 -			
Profit and loss on investments - - - - -	33	4 3			
			6,133	12	10
Rent, taxes and repairs of premises - -	415	- 2			
Furniture and fittings - - - - -	19	9 -			
Salaries and wages - - - - -	608	10 -			
Advertisements - - - - -	158	15 4			
Printing and stationery - - - - -	86	6 8			
Postage and carriage - - - - -	24	12 3			
Fees for medical examiners and referees -	215	9 -			
Expenses of agencies and commission -	494	2 10			
Miscellaneous expenses - - - - -	32	17 7			
Office expenses - - - - -	36	13 4			
Auditors' fees - - - - -	12	12 -			
Directors' fees - - - - -	443	6 6			
			2,547	14	8
By balance - - - - -	-	- -	17,421	2 -	-
	£.		26,102	9	6

(signed) *G. H. Barlow,* Chairman.

Examined.

(signed) *Robert Smith,*
Danl. Cornthwaite,
Richard Jebb, } Directors.

We have examined this account, and find the same correct.

(signed) *John Brown,*
George Carew,
Edward Ray,
F. W. Remnant, } Auditors.

17.—MEDICAL, LEGAL, AND GENERAL MUTUAL LIFE ASSURANCE SOCIETY—*continued.*

(6.) BALANCE SHEET from 29 September 1853 to 29 September 1854.

[illegible]

Examined.

(signed) *G. H. Barlow*, Chairman.

(signed) *Robert Smith.*
Danl. Cornthwaite.
Richard Jebb.

We have examined this account, and find the same correct.

(signed) *John Brown,*
George Carew, } Auditors.
Edward Ray,
F. W. Remnant, }

(7.) BALANCE SHEET from 25 March 1854 to 25 March 1855.

RECEIPTS.				EXPENDITURE.					
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Cash balance, year ending 25 March 1854	-	-	-	17,421	2	-	Claims paid in course of the year	-	4,734 15 3
Annuity fund	-	158	-				Surrendered policies	-	122 9 8
Policy stamps	-	30 14	6				Interest on shares	-	204 16 9
Interest on loans	-	183 16	10				Annuities	-	566 2 6
Interest on investments	-	300 7	5				Counter assurances	-	152 19 9
Interest on shareholders' fund	-	51 19	5				Policy stamps	-	34 2 -
				724 18	2				5,875 5 11
Assurance premiums - £. 12,704 18 8							Rent, taxes and repairs of premises	-	283 13 10
Less half credit pre- miums - - - 1,776 5 -							Furniture and fittings	-	3 10 9
			10,928 13 8				Salaries and wages	-	738 17 6
Interest on half credit premiums	-	98 16	3				Advertisements	-	160 1 8
Fines on revival	-	3 8	9				Printing and stationery	-	161 19 -
Stamp composition	-	8 2					Postage and carriage	-	67 8 11
				11,021 6	10		Fees to medical examiners and referees	-	215 11 7
	£.			29,167 7	-		Expenses of agencies and commission	-	615 12 9
							Miscellaneous expenses	-	29 3 8
							Office expenses	-	43 6 8
							Auditors' fees	-	12 12 -
							Directors' fees	-	500 - -
									2,831 18 4
							Balance in hand	-	20,460 2 9
									£. 29,167 7 -

Examined.

(signed) *G. H. Barlow*, Chairman.

(signed) *Robert Smith,*
Richd. Jebb. } Directors.
Danl. Cornthwaite,

We have examined this account, and find the same correct.

(signed) *George Carew,* }
F. W. Remnant, } Auditors.
Edward Ray, }

17.—MEDICAL, LEGAL, AND GENERAL MUTUAL LIFE ASSURANCE SOCIETY--continued.

(8.) BALANCE SHEET from 29 September 1854 to 29 September 1855.

RECEIPTS.				EXPENDITURE.			
	£.	s.	d.		£.	s.	d.
Cash balance, year ending 29 September 1854	-	-	19,857 4 8	Claims paid in course of the year	-	9,233 7 3	
Annuity fund	258	-		Surrendered policies	-	155 13 10	
Policy stamps	31	8	6	Interest on shares	-	236 18 4	
Interest on loans	223	14	5	Annuities	-	552 15 7	
Interest on investments	311	5	9	Counter assurances	-	342 18 10	
Interest on shareholders' fund	59	18	8	Policy stamps	-	36 2 6	
			884 7 4	Profit and loss on investments	-	2 18 9	
Assurance premiums	£. 13,553	11	6				10,560 15 1
Less $\frac{1}{2}$ credit premiums	1,916	3	4	Rent, taxes, and repairs of premises	-	300 1 6	
	11,637	8	2	Furniture and fittings	-	14 3 9	
Interest on $\frac{1}{2}$ credit premiums	-	-	95 16 2	Salaries and wages	-	742 - -	
Fines on revival	-	-	2 16 3	Advertisements	-	67 7 4	
Stamp composition	-	-	- 8 2	Printing and stationery	-	96 5 1	
			11,736 8 9	Postage and carriage	-	25 5 6	
				Fees to medical examiners and referees	-	231 1 1	
				Expenses of agencies and commission	-	817 10 7	
				Miscellaneous expenses	-	47 2 9	
				Office expenses	-	40 - -	
				Auditors' fees	-	16 16 -	
				Directors' fees	-	500 - -	
				Law charges	-	12 1 4	
							2,909 14 11
				Balance in hand	-	- - -	19,007 10 9
	£.		32,478 - 9				£. 32,478 - 9

(signed) G. H. Barlow, Chairman.

Examined.

(signed) Robert Smith,
R. Jebb,
Danl. Cornthwaite, } Directors.

We have examined this Account and find the same correct.

(signed) John Brown,
George Carew,
Edward Ray,
F. W. Remnant, } Auditors.

18.—CATHOLIC, LAW, AND GENERAL LIFE ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - 8, New Coventry-street, Leicester-square.

PLACE OF BUSINESS	- - - - -	8, New Coventry-street, London, E.C.
OBJECTS	- - - - -	{ The effecting of Assurances on Lives and Survivorships, and all such other Life Assurances as may be effected according to law; the sale and purchase of Annuities, the sale of Endowments; and the purchase of Life Interests, Reversions, and Expectancies; the loan of Money, and the transaction of all business usually transacted by Life Assurance Companies, and Reversionary Interest and Endowment Offices.
DATE OF COMPLETE REGISTRATION	- - -	10 July 1846.

DATE OF COMPLETE REGISTRATION - - - 10 July 1846.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 1 June 1851 to 31 May 1852.

[illegible]

8 July 1852.

Examined and found correct.

(signed) *William Morris.*
M. Forristall.
Thomas Doyle.
Edm. Beales.

(signed) *Edmund Jerningham.*
Jno. Grady.

LIABILITIES AND ASSETS.

[illegible]

(signed) *Edmond Beales.*
Geo. Drew.

18.—CATHOLIC, LAW, AND GENERAL LIFE ASSURANCE COMPANY—*continued.*

(3.)—BALANCE SHEET from 1 June 1853 to 31 May 1854.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Balance of last year's account - - - - -	2,728	12 7	By Cross assurances - - - - -	479	18 6
- Capital stock, second call of 1 <i>l.</i> on 200 shares paid in full - - - - -	200	- -	- Annuities paid - - - - -	312	1 5
- „ instalments of 5 <i>s.</i> per share - - - - -	226	5 -	- Claims paid - - - - -	2,050	- -
- Annual premiums on pre-existing policies - - - - -	3,050	- 9	- Loans granted by the company - - - - -	1,125	- -
- „ „ new policies - - - - -	572	2 5	- Loans on policies - - - - -	177	4 10
- „ „ reversionary annuity fund - - - - -	79	13 7	- Interest paid to shareholders on their shares at 4 per cent. - - - - -	-	- -
- „ „ deferred annuity fund - - - - -	38	12 3	- Kensington Guild fund - - - - -	-	- -
- „ „ endowment fund - - - - -	9	11	- Interest paid on loans due by the company - - - - -	-	- -
- Single premiums for the purchase of immediate annuities - - - - -	1,275	- -	- Charges paid - - - - -	262	19 5
- Extra premiums - - - - -	25	- -	- Advertisements - - - - -	194	14 10
- Income tax - - - - -	10	11 3	- Salaries - - - - -	339	- -
- Interest received on loans granted by the company - - - - -	230	18 6	- Allowance to auditors - - - - -	20	- -
- Loans repaid to the company - - - - -	1,090	12 -	- Rent of two offices - - - - -	384	- -
- „ on policies repaid - - - - -	181	19 3	- Rates, &c. - - - - -	124	19 6
- Loans borrowed by the company - - - - -	1,800	- -	- Printing - - - - -	114	10 6
	£.	11,509 17 6	- Loans to the company repaid - - - - -	-	- -
			- Directors for attendances during the past year - - - - -	-	- -
			- Mr. Lucas Houghton (printer) - - - - -	-	- -
			- Commissions paid - - - - -	192	16 1
			- Branch charges, "agency account" - - - - -	142	10 5
			- Medical fees - - - - -	206	6 5
			- Balance to next years' account :		
			Cash in hands of bankers and English agents - - - - -	2,294	13 11
			Cash in hands of foreign agents - - - - -	1,278	15 -
			Value of stamps in hand - - - - -	49	2 -
			Cash in office for petty cash - - - - -	11	13 8
				£.	11,509 17 6

LIABILITIES AND ASSETS.

LIABILITIES.		ASSETS.	
	£. s. d.		Value according to last Estimate
Amount of assurances - - - - -	112,092 14 2	Loans due to the company - - - - -	8,679 18 11
Amount due to solicitors - - - - -	16 7 8	Furniture - - - - -	619 14 3
Loans due by the company - - - - -	7,300 - -	Petty cash and stamps - - - - -	60 15 8
Annuities to be paid during the year - - - - -	594 4 6	Cash at bankers and in the hands of agents - - - - -	3,573 8 11
		Balance of capital on shares subscribed for, 8,852 - - - - -	159,386 - -
		Amount due by shareholders on second call - - - - -	1,799 5 -
		Annual income of the company on the 1st June 1854 - - - - -	4,227 9 -

19.—TONTINE LIFE ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - 20, Pall Mall.

OBJECTS - - - - - { To grant Life Assurances and Annuities for Lives or Years, and Annuities on the principle of Tontine or otherwise, and to purchase Annuities for Lives or Years, and Life and Reversionary Interests, and to advance Money by way of Loan.

DATE OF COMPLETE REGISTRATION - 21 July 1846.

No ACCOUNTS registered since 19 March 1852.—Dissolved.

20.—MERCANTILE LIFE ASSURANCE ASSOCIATION.

PLACE OF BUSINESS - - - - - 42, George-street, Edinburgh; (afterwards) 4, St. Andrew's-square, Edinburgh.

OBJECTS - - - - - { To enter into or effect Assurance connected with Life; to grant and sell Annuities either for a stated time or for Lives, and on Survivorships, and also to purchase such Annuities; to grant Endowments for Children and other Persons, and to receive investments of Money for accumulation; to purchase contingent rights, whether of Reversion, Remainder, Annuities, Life Policies, or otherwise; and generally to enter into any transaction depending upon the contingency of Life, and all other transactions in use to be entered into by Life Assurance Companies.

DATE OF COMPLETE REGISTRATION - 30 July 1846.

No ACCOUNT registered since 19 March 1852.—Dissolved.

21.—INDEMNITY INSURANCE ASSOCIATION.

PLACE OF BUSINESS - - - - - Sunderland, Durham.

OBJECTS - - - - - { To insure mutually the Ships of the several Shareholders of the Association from Loss or Damage by Fire, Perils of the Sea, and other Risks and Adventures.

DATE OF COMPLETE REGISTRATION - 26 September 1846.

No ACCOUNTS registered since 19 March 1852.

22.—CONSOLIDATED INVESTMENT AND ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - 45, Cheapside.

OBJECTS - - - - - { To effect Assurances of every description upon Lives, and to lend and advance Money
upon every description of Property.

DATE OF COMPLETE REGISTRATION - - - - 3 October 1846.

ACCOUNTS Registered since the Returns of 19 March 1852.

(1.) RECEIPTS and PAYMENTS for the Year ending 30 September 1852.

Dr.		Cr.	
To Receipts:	£. s. d.	By Payments, as under:	£. s. d.
Cash and stamps on hand at 30 September 1851 -	1,798 3 1	Rent - - - - -	109 16
Calls in arrear received during the year - - -	2 10 -	Rates and taxes - - - - -	59 17
Assurance Premiums:		Furnishings, improvements, and repairs - - -	14 12 1
1. For renewals - - - £.2,879 - 3		Law charges - - - - -	25 19
2. For fines on ditto - - - 8 17 6		Postages - - - - -	17 14
3. For new assurances - - - 913 12 3		Advertising - - - - -	143 12
	3,801 10 -	Printing - - - - -	36 11
Repayment of loans and annuities, with interest thereon - - - - -	9,104 4 6	Stationery - - - - -	21 6
Sundry office charges - - - - -	198 15 10	Registration - - - - -	2 4
Cash invested with the company - - - - -	3,168 13 3	Receipt stamps - - - - -	3 18
		Directors' fees - - - - -	385 6
		Auditors' fees - - - - -	9 9
		Medical examiners - - - - -	150 3
		Salaries - - - - -	340 -
		Wages - - - - -	68 18
		Agency expenses - - - - -	40 9
		Commission paid to agents - - - - -	106 4
		Office expenses - - - - -	111 13
			£. 1,647 15
		F. G. P. Neison, esq., consulting actuary, for Quinquennial Report on the Assets and Liabilities of the Company, as at 30 September 1851 - - -	52 10
		Expenses of alteration of deed of settlement - - -	226 8
		Re-assurance - - - - -	72 7 1
		Claims - - - - - £.655 17 4	
		Claims for cash bonus - - - - - 29 4 9	
			685 2
		Annuities - - - - -	653 16
		Interest:	
		1. On capital - - - - - 404 5 11	
		2. On deposits - - - - - 370 14 3	
			775 -
		Repayment of sums invested with the company -	2,517 10
		Cash invested on securities during the year -	10,049 10
		Cash and stamps on hand - - - - -	1,393 16
	£. 18,073 16 8		£. 18,073 16

(signed) J. D. Lowden, Chairman.
H. J. Gibbens.
Thomas Neighbour.
J. Sharland.

We, the undersigned, auditors of the company, have examined the above with the vouchers, and find the same correct.

(signed) E. D. Shirliff.
Samuel Appleton.
John Geo. Clennell.

13 November 1852.

22.—CONSOLIDATED INVESTMENT AND ASSURANCE COMPANY—continued.

(2.)—RECEIPTS and PAYMENTS for the Year ending 30 September 1853.

<i>Dr.</i>			<i>Cr.</i>		
To Receipts :			By Payments, as under :		
Cash and stamps on hand, 30th September 1852	-	£. 1,393 16 1	Rent	- - - - -	109 16 -
Calls received during the year	- - - - -	2,005 - -	Rates and taxes	- - - - -	57 19 2
Assurance Premiums :			Furnishings, improvements, and repairs	- - -	20 1 4
1. For renewals	- - -	3,553 9 5	Law charges	- - - - -	50 13 10
2. For new assurances	- - -	1,773 17 1	Postages	- - - - -	29 2 4
		5,327 6 6	Advertising	- - - - -	150 17 3
Repayment of loans and annuities, with interest, &c.	-	11,777 1 4	Printing	- - - - -	109 2 6
Cash invested with the company	- - - - -	8,957 - 8	Stationery	- - - - -	25 10 3
			Registration	- - - - -	1 8 -
			Receipt stamps	- - - - -	8 16 6
			Directors' fees	- - - - -	419 5 -
			Auditors' fees	- - - - -	9 9 -
			Medical salaries and fees	- - - - -	232 1 -
			Salaries	- - - - -	358 15 -
			Wages	- - - - -	71 19 6
			Agency expenses	- - - - -	123 13 11
			Commission paid to agents	- - - - -	219 12 5
			Office expenses	- - - - -	165 8 8
			Travelling expenses, visiting and appointing agents	-	82 18 3
					2,246 9 11
			Re-assurance	- - - - -	49 14 7
			Claims, including bonus	- - - £. 1,712 4 9	
			Ditto, for cash bonus	- - - 65 2 5	
					1,777 7 2
			Purchase price for policies surrendered	- - - - - 96 4 11	
					1,873 12 1
			Annuities	- - - - -	653 16 -
			Interest :		
			1. On capital	- - - - - 452 10 7	
			2. On deposits	- - - - - 416 11 10	
					869 2 5
			Repayment of sums invested with the company	-	2,796 14 3
			Cash invested on securities during the year	- -	19,604 12 1
			Cash and stamps on hand	- - - - -	1,366 3 3
					29,460 4 7
		£. 29,460 4 7			£. 29,460 4 7

(signed) *J. D. Lowden*, Chairman.
H. J. Gibbins, Deputy Chairman.
Thomas Neighbour.
J. Sharland.

We, the undersigned auditors of this company, have examined the above with the vouchers, and find the same correct.

(signed) *Samuel Appleton*.
John Geo. Clennell.
E. D. Shirliff.

15 November 1853.

23.—PROPERTY PROTECTION SOCIETY.

PLACE OF BUSINESS - - - - - 23, New Bridge-street, Blackfriars.

OBJECTS - - - - - { The Protection of all Subscribers to the Society and their Property against Theft ;
and, if deemed advisable, against other Criminal Offences, by prosecuting the
Offenders; and insuring against Losses.

DATE OF COMPLETE REGISTRATION - - - 22 December 1846.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) ACCOUNT to 31 December 1850.

CASH ACCOUNT.

Dr.					Cr.
	£. s. d.	£. s. d.		£. s. d.	£. s. d.
cash at bankers, 31 December 1849	- 122 7 10		By Salaries	- - - - - 234 14 -	
Ditto in the office	- - - - - 10 2 10		- Rent	- - - - - £. 200 - -	
		132 10 8	Less received	- - - - - 100 - -	
Instalment of 17s. 6d. on 200 shares	- - - - -	175 - -		100 - -	
Interest allowed by the bankers, and on the Great Western Railway debentures	- - - - -	73 3 7	- House expenses	- - - - - 20 4 3	
Amount of annual subscriptions received to the 31st of December 1850	- - - - -	1,674 3 10	- Coals	- - - - - 5 2 -	360 - 3
Policy stamps	- - - - - £. 1 2 6		- Printing and stationery	- - - - - 223 7 3	
Furniture sold	- - - - - 6 - -	7 2 6	- Advertising	- - - - - 39 - 1	
			- Policy stamps	- - - - - 1 2 6	
			- Postages, parcels, &c.	- - - - - 27 15 6	291 5 4
			- Agents' commission	- - - - - 192 16 10	
			Expenses	- - - - - 52 12 4	245 9 2
			- Costs of prosecutions	- - - - - 258 12 9	
			- Paid on losses	- - - - - 377 12 7	
			- Rewards	- - - - - 18 15 10	
			- Petty trespass	- - - - - 35 8 11	690 10 1
			- Travelling expenses	- - - - -	15 - -
			- Paid Mr. Taylor the sum agreed to be paid to him under the deed	- - - - -	200 - -
			- Law charges	- - - - -	70 - -
					1,872 4 10
			- Balance at bankers'	- - - - - 179 19 6	
			- Cash in the office	- - - - - 9 16 3	189 15 9
					2,062 - 7
	£.	2,062 - 7		£.	2,062 - 7

PROFIT AND LOSS.

	£.	s.	d.		£.	s.	d.		£.	s.	d.	
amount of payments, as per account, to the 31st of December 1849 - - - - -	4,857	1	4		By amount of subscriptions received, as per account, to the 31st December 1849 -	2,359	3	9				
					- Amount of interest ditto - - -	198	3	3				
Amount of payments as per cash account above - -	1,872	4	10		- Amount of subscriptions received as per cash account above - - -	1,674	3	10	2,557	7	-	
					- Amount of interest ditto - - -	73	3	7				
Estimated amount of debts outstanding, as per balance sheet - - - - -	£.	s.	d.	6,729	6	2			1,747	7	5	
	237	-	7		- Amount of first deposit on 580 shares forfeited - - - - -	72	10	-				
Amount due for commission and other charges on open accounts - - - - -	524	5	9		- Policy stamps, and furniture sold to 31st of December 1849 - - -	14	15	-				
					- Ditto, as per cash account above - - -	7	2	6	94	7	6	
				761	6	4						
					- Amount of subscriptions to be received as per balance sheet below - - -	993	6	2				
					- Amount due for rent ditto - - -	25	-	-				
					- Estimated value of furniture ditto - - -	164	10	-	1,182	16	2	
									5,581	18	1	
					- Balance - - - - -				1,908	14	5	
£.	7,490	12	6						£.	7,490	12	6

23.—PROPERTY PROTECTION SOCIETY—continued.

(1.) BALANCE SHEET to 31 December 1850—continued.

BALANCE SHEET.

	£.	s.	d.		£.	s.	d.	£.	s.	d.
To Estimated amount of debts due to sundry persons	237	-	7	By Account of cash at the bankers	-	-	179 19 6			
- Amount due for commission and other charges on open accounts	524	5	9	- Cash in the office	-	-	9 16 3	189	15	9
	761	6	4	- Amount of Great Western Railway debentures	-	-		1,500	-	-
				- Amount due from agents for subscriptions received by them	-	-		993	6	2
- Amount due to shareholders, being the call of 1 <i>l.</i> per share on 4,020 shares paid up	4,020	-	-	- Amount due from rent to Christmas	-	-		25	-	-
				- Estimated value of furniture	-	£. 179	-			
				Less received by sale of part	£. 6	-	-			
				And for depreciation in value at 5 <i>l.</i> per cent., say on 173 <i>l.</i>	-	-	8 10			
							14 10	164	10	-
								2,872	11	11
				- Balance of profit and loss account above	-	-	-	1,908	14	5
£.	4,781	6	4				£.	4,781	6	4

(signed) Sidney Gurney, Chairman.
J. E. Armstrong.
A. M'Donnell.
R. J. Norman Fisher.

Audited, 14th April 1851.

(signed) Jno. Coverdale.
Edw. Josh. Powell.

(2.) ACCOUNTS to 31 December 1851.

Dr.

CASH ACCOUNT.

Cr.

	£.	s.	d.		£.	s.	d.		£.	s.	d.	
To Amount of subscriptions for the year ending 31 December 1851	1,751	19	8	By Salaries	-	-	220	4	-	-	-	
- Policy stamps	£. 2	12	6	- One year's rent	-	£. 200	-	-	-	-	-	
- Transfer stamps	-	-	2	Less received	-	100	-	-	100	-	-	
- Transfer fee	-	-	7	- House expenses	-	-	19	-	11	-	-	
- To one year's interest on Great Western Railway debentures	72	16	2	- Coals	-	-	2	15	-	-	-	
- Balance of cash at bankers and in the office to 31 December 1850	189	15	9	- Printing and stationery	-	-	108	15	7	-	-	
				- Advertisements	-	-	12	1	-	-	-	
				- Policy stamps	-	-	-	15	-	-	-	
				- Transfer stamp	-	-	-	2	6	-	-	
				- Postages and parcels	-	-	22	4	5	-	-	
				- Agents' commission	-	-	201	13	10	-	-	
				- „ expenses	-	-	57	4	5	-	-	
				- Costs of prosecutions	-	-	311	14	9	-	-	
				- Petty trespass	-	-	47	-	5	-	-	
				- Claims and losses paid	-	-	274	4	8	-	-	
				- Rewards	-	-	43	9	6	-	-	
				- Paid Mr. J. G. Shepherd for his attendances as a director	-	-	67	2	-	-	-	
				- Law charges	-	-	70	-	-	-	-	
				- Dividend of 5 <i>l.</i> per cent. paid on 3,194 shares	-	-	-	-	-	-	-	
				- Balance at bankers	-	-	£. 285	6	9	-	-	
				- Cash in the office	-	-	14	5	4	-	-	
£.	2,017	14	1						£.	2,017	14	1

23.—PROPERTY PROTECTION SOCIETY—continued.

(2.) BALANCE SHEET to 31 December 1851—continued.

Dr.			PROFIT AND LOSS.			Cr.						
			£.	s.	d.							
To Amount of payments to the 31st December 1850	-	-	5,675	19	9	By Amount of subscriptions, interest, policy stamps, and for furniture sold, received to 31st December 1850	4,326	11	11			
						- Amount of deposit of 2s. 6d. per share on 680 shares forfeited	-	72	10			
- Amount of payments, as per cash account above	-	-	1,718	2	-	- Amount of subscriptions, interest, and for policy stamps, as per cash account above	-	1,827	18	4		
			7,394	1	9	- Amount of subscriptions to be received, as per balance sheet	-	908	14	5		
- Estimated amount of debts outstanding, and amount due to agents for commission, and other charges on open accounts	-	-	538	3	7	- Estimated value of furniture	-	156	10	-		
			£.	7,932	5	4	- Balance	-	£.	7,292	4	8
									£.	7,932	5	4

BALANCE SHEET.

			£.	s.	d.				£.	s.	d.										
To Amount received, being a call of 1 l. per share on 4,020 shares						4,020	-	-	By Amount of cash at banker's						285	6	9				
									- Cash in the office						-	14	5	4			
																		299	12	1	
- Estimated amount of debts due to sundry persons						£.	s.	d.	- Amount of preliminary expenses						-	-	-	1,053	6	5	
						72	18	10	- Amount invested in Great Western Railway debentures						-	-	-	1,500	-	-	
- Amount due for agents' commission and other charges on open accounts						465	4	9	- Amount due from agents for subscriptions received by them to the 31st December 1851						-	-	-	908	14	5	
									- Estimated value of furniture						-	164	10	-			
									Less 5 l. per cent. for depreciation in value						-	8	-	156	10	-	
						538	3	7													
						£.	4,558	3	7	- Balance of profit and loss account above						-	-	-	3,018	2	11
																		640	-	8	
															£.	4,558	3	7			

(signed) Sidney Gurney, Chairman.
Geo. Hume.
S. P. Pratt.
S. K. Kingston.

(Examined.)

(signed) Jno. Coverdale, } Auditors.
Edw. Josh. Powell, }

3.—ACCOUNTS to 31 December 1853.

Dr.			CASH ACCOUNT.			Cr.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
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To Amount of subscription received for the year ending the 31st December 1853	£.	s. d.	1,922	14	8	By Salaries - - - - -	£.	s. d.	228	15	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
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- Half-year's dividend on Great Western Railway debentures - - - - -		36	8	1		- Printing and stationery - - - - -		137	15	2																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
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- Half-year's dividend on Great Northern Railway preference shares - - - - -		28	7	11		- Agents' commission - - - - -		248	5	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
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- Interest allowed by bankers - - - - -		3	4	2		- Costs of prosecution - - - - -		390	16	4																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
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- Great Western Railway debentures paid off - - - - -		1,500	-	-		- Rewards - - - - -		35	4	6																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
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						- Charges on purchase of Great Northern preference shares for transfer - - - - -		15	-	6																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
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- Balance of cash at the bankers and in the office on the 31st December 1852 - - - - -		409	17	5		- Allowance to directors - - - - -		191	5	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
						- Dividends on 3,609 shares - - - - -		180	9	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
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						- Amount invested in Great Northern Railway preference shares																1,480	1	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
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						- Balance at banker's - - - - -		458	4	0																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												

23.—PROPERTY PROTECTION SOCIETY—*continued.*

(3.) BALANCE SHEET to 31 December 1853—*continued.*

PROFIT AND LOSS.

[illegible]

BALANCE SHEET.

	£.	s.	d.		£.	s.	d.		£.	s.	d.	
To Amount received, being a call of 1 <i>l.</i> per share on 4,020 shares	4,020	-	-		By Amount of cash at bankers	458	4	9				
					- Cash in the office	-	15	1		458	19	10
- Amount of debts due to sundry persons	17	4	-							1,053	6	5
- Amount due for agents' commission and other charges, on open accounts	468	5	7		- Amount of preliminary expenses	-	-	-		1,480	1	-
	485	9	7		- Amount invested in Great Northern Railway preference shares	-	-	-				
					- Amount due from agents for subscriptions received by them to the 31st of December 1853	853	6	6				
- Amount to answer dividends, unpaid, declared in the years 1851, 1852, and 1853, as per profit and loss account	100	7	-		- Amount of rent to be received	17	10	-		870	16	6
					- Estimated value of furniture	149	-	-				
					Less 5 <i>l.</i> per cent. for depreciation	7	9	-		141	11	-
										4,004	14	9
					- Balance of profit and loss account, as above	-	-	-		601	1	10
£.	4,605	16	7						£.	4,605	16	7

(signed) *Sidney Gurney, Chairman.*
H. G. Horn,
J. E. Armstrong.
S. P. Pratt.

Examined.

(signed) *Edw. Jos. Powell*, Auditor.

24.—DEFENDER FIRE AND LIFE INSURANCE COMPANY.

PLACE OF BUSINESS - - - - - 34, New Bridge-street, Blackfriars.

OBJECTS - - - - -	{ To effect Insurances on Lives and Survivorships, and all other Assurances connected with Life Endowments, Assurances against Fire; Assure Surplus Risks with other Offices; purchase or sell Annuities for Lives or Years, Immediate, Deferred, Reversionary, or Contingent; and to advance Money on Mortgage or other Security.
DATE OF COMPLETE REGISTRATION - - - -	
	5 January 1847.

24.—DEFENDER FIRE AND LIFE INSURANCE COMPANY—continued.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 29 September 1851 to 29 September 1852.

Dr.			Cr.		
	£.	s. d.		£.	s. d.
To Cash received on account of shares - - - -	31,600	7 3	By Cash invested on mortgage and bonds - - -	35,237	8 5
- Interest due to shareholders to Michaelmas 1852 -	947	15 11	- Interest due thereon - - - - -	1,647	5 7
- Amount of duty owing to Government on account of fire insurance, to Michaelmas, 1852 - - - -	1,686	3 9	- Balance at bankers - - - - -	4,455	13 1
- Liabilities for ground rent, rates, taxes, salaries, tradesmen's bills, &c. - - - - -	485	16 3	- Balance of cash in hand - - - - -	129	17 7
- Balance - - - - -	12,371	15 3	- Debts due by agents and others on insurances unpaid -	3,650	9 6
	£.	47,091 18 5	- Allowance by Government on collection of duty on fire insurance - - - - -	78	14 3
			- Estimated value of house and fixtures, No. 34, New Bridge-street, Blackfriars - - - - -	1,884	-
			- Policy stamps in hand - - - - -	8	10 -
				£.	47,091 18 5
			By Balance - - - - -	12,371	15 3

Examined by us, the 24th day of November 1852.

(signed) *John Edmonds,*
John Grant,
John Annis, } Directors.

Signed by me, the 24th November 1852.

Richard Attenborough, Chairman.

We have compared the above statement with the accounts and vouchers, and report the same to be correct. 11 December 1852.

(signed) *William H^y Warre,*
Samuel J. Wood,
William Nathan,
W. Chaffers, Jun. } Auditors.

(2.) BALANCE SHEET from 29 September 1852 to 29 September 1853.

Dr.			Cr.		
	£.	s. d.		£.	s. d.
To Cash received on account of shares - - - -	31,600	7 3	By Cash invested on mortgage and bonds - - -	31,363	17 11
- Interest due to shareholders to Michaelmas 1853 -	945	12 -	- Interest due thereon - - - - -	2,175	9 10
- Amount of duty owing to Government on account of fire insurance, to Michaelmas 1853 - - - -	1,914	7 10	- Balance at bankers - - - - -	2,837	7 11
- Liabilities for ground rent, rates, taxes, salaries, tradesmen's bills, &c. - - - - -	355	4 8	- Balance of cash in hand - - - - -	124	12 3
- Balance - - - - -	11,566	8 4	- Debts due by agents and others on insurances unpaid -	4,341	6 6
	£.	46,382 - 1	- On account of foreign insurances - - - - -	3,606	5 8
			- Allowance by Government on collection of duty on fire insurance - - - - -	90	10 -
			- Estimated value of house and fixtures, No. 34, New Bridge-street, Blackfriars - - - - -	1,830	-
			- Policy stamps in hand - - - - -	12	10 -
				£.	46,382 - 1
			By Balance - - - - -	11,566	8 4

Examined by us, the 30th day of November 1853.

(signed) *Thos. Cotterell,*
John Edmonds,
John Grant, } Directors.

Signed by me, 1st December 1853.

Richard Attenborough, Chairman.

We have compared the above statement with the accounts and vouchers, and report the same to be correct. 10 December 1853.

(signed) *William H^y Warre,*
Samuel J. Wood,
William Nathan,
Wm. Chaffers, Jun. } Auditors.

24. DEFENDER FIRE AND LIFE INSURANCE COMPANY--continued.

(3.) BALANCE SHEET from 29 September 1853 to 29 September 1854.

Dr.				Cr.			
Cash received on account of shares - - - -	£.	s.	d.	By Cash invested on mortgages and bonds - - - -	£.	s.	d.
	31,787	17	3	- Interest due thereon - - - - -	34,872	4	2
Interest due to shareholders to Michaelmas 1854 -	951	4	6	- Balance at bankers - - - - -	741	8	5
Amount of duty owing to Government on account of				- Balance of cash in hand - - - - -	2,895	2	7
fire insurance to Michaelmas 1854 - - - -	2,020	18	7	- Debts due by agents and others on account of insurances	93	16	10
Liabilities for ground-rent, rates, taxes, salaries, trades-				unpaid - - - - -	4,277	19	1
men's bills, &c. - - - - -	420	15	3	- Ditto on account of French insurances - - - -	3,054	-	-
Balance - - - - -	12,647	6	5	- Allowance by Government on collection of duty on fire			
	£.			insurance - - - - -	95	1	5
	47,828	2	-	- Estimated value of house and fixtures, No. 34, New	1,776	-	-
				Bridge-street, Blackfriars - - - - -	22	9	6
				- Policy stamps in hand - - - - -			
					£.		
					47,828	2	-
				By Balance - - - - -	£.		
					12,647	6	5

Examined by us, the 30th day of November 1854.

(signed) John Grant,
John Annis, } Directors.
Thos. Cotterell, }
Signed by me, 30th November 1854,
Richard Attenborough, Chairman.

We have compared the above statement with the accounts and vouchers, and report the same to be correct.

(signed) Will. Hy. Warre,
Samuel J. Wood, } Auditors.
William Nathan,
W. Chaffers, Jun. }

8 December 1854.

25.—BRITISH EMPIRE MUTUAL LIFE ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - -	37, New Bridge-street, Blackfriars.
OBJECTS - - - - -	To effect Assurances on Lives and on Survivorships, and all such other assurance connected with Life as may be effected according to law, including Endowments, the granting and purchasing Annuities, and the assurance of certain Sums to be paid on the parties attaining the Age of Sixty Years.
DATE OF COMPLETE REGISTRATION - - -	To make Advances or Loans upon available Security; to provide security for the fidelity of Members and other Persons in situations of trust, where Sureties are required.
	27 January 1847.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from commencement in 1847 to Christmas 1851.

CASH RECEIPTS.				CASH EXPENDITURE.			
Life premiums - - - - -	£.	s.	d.	Payments on policies :	£.	s.	d.
	33,810	-	3	Life claims - - - - -	2,323	4	9
Investment premiums - - - - -	12,690	15	11	Annuities, &c. - - - - -	312	13	4
Interest - - - - -	1,825	11	2	General expenses (including establishment expenses) -			
				Investments - - - - -			
				In hand :			
				Bankers - - - - -	1,352	3	4
				Cashier - - - - -	14	6	4
				Agents - - - - -	5,246	5	1
				Stamps - - - - -	127	5	-
	£.						
	48,326	7	4		6,739	19	9
					£.		
					48,326	7	4

25.—BRITISH EMPIRE MUTUAL LIFE ASSURANCE COMPANY—*continued.*(1.) BALANCE SHEET from commencement in 1847 to Christmas 1851—*continued.*

LIABILITIES AND ASSETS.

LIABILITIES.				ASSETS.			
		£.	s. d.			£.	s. d.
Value of policies - - - - -	-	29,876	12 4	In hand as per previous sheet - - - - -	-	6,739	19 9
Bills unpaid - - - - -	-	316	15 -	Investments - - - - -	-	20,072	2 11
Carried to reserved fund - - - - -	-	4,012	10 9	Proportion of charges of establishing the company, carried forward, including office and agency outfits - - -	-	11,406	6 3
Divisible profit - - - - -	-	4,012	10 10				
		£.	38,218 8 11			£.	38,218 8 11

(signed) *John Gover*, Chairman.
Joseph Sanders,
R. J. Millar, } Directors.
Jno. R. Burton,

The foregoing have been audited and found correct.

(signed) *G. W. Burge,* } Auditors.
J. L. Porter,

(2.) BALANCE SHEET from 1 January 1852 to 31 December 1852.

RECEIPTS.				EXPENDITURE.			
		£.	s. d.			£.	s. d.
To Balance from 1851 - - - - -	-	6,739	19 9	By Claims - - - - -	-	5,419	10 7
- Premiums, net - - - - -	-	23,457	15 10	- Expenses - - - - -	-	7,635	16 10
- Loans repaid - - - - -	-	11,186	16 -	- Bonus surrendered - - - - -	-	1,707	13 11
- Interest - - - - -	-	1,094	1 8	- Bills unpaid, 1851 - - - - -	-	316	15 -
		£	42,478 13 3	- Invested on loans, &c. - - - - -	-	15,108	4 2
				- Balance, cash at bankers and in agents' hands - -	-	12,290	12 9
						£.	42,478 13 3

LIABILITIES AND ASSETS.

LIABILITIES.				ASSETS.			
		£.	s. d.			£.	s. d.
Present value of assurance under existing policies - -	-	-	-	Present value of future premiums on existing policies -	-	-	-
Claims and Bills unpaid - - - - -	-	1,450	- -	Investments - - - - -	-	34,990	19 11
Balance - - - - -	-	45,831	12 8	Cash at bankers and in agents' hands - - - - -	-	12,290	12 9
		£.	47,281 12 8			£.	47,281 12 8

Note.—The policies of the company are valued triennially, the last valuation bearing date the 31st December 1851.

(signed) *R. J. Millar,*
Peter Bunnell, } Directors.
Chas. Bennett, Jun.,

Audited and found correct.

(signed) *John Gover*, Chairman.

22 February 1853.

(signed) *G. W. Burge,* } Auditors.
J. L. Porter,

25.—BRITISH EMPIRE MUTUAL LIFE ASSURANCE COMPANY—continued.

(3.)—BALANCE SHEET from 1 January 1853 to 31 December 1853.

RECEIPTS.				EXPENDITURE.			
		£.	s. d.			£.	s. d.
To balance from 1852	- - - - -	12,290	12 9	By claims	- - - - -	5,947	1 4
- Premiums, net	- - - - -	25,554	11 -	- Annuities	- - - - -	252	17 4
- Loans repaid	- - - - -	14,405	15 11	- Policies surrendered	- - - - -	400	18 2
- Interest	- - - - -	1,685	18 8	- Expenses	- - - - -	6,839	19 8
		£.	53,936 18 4	- Invested on loans, &c.	- - - - -	27,083	5 1
				- Balance, cash at bankers and in agents' hands	- - - - -	13,412	16 9
						£.	53,936 18 4

(signed) *John Gover*, Chairman.
R. J. Millar,
Peter Bunnell, } Directors.

Examined by us, and found correct.

(signed) *G. W. Burge*,
J. L. Porter, } Auditors.

16 February 1854.

(4.)—BALANCE SHEET from 31 December 1853 to 31 December 1854.

RECEIPTS.				EXPENDITURE.			
		£.	s. d.			£.	s. d.
To balance 31 December 1853	- - - - -	13,082	11 2	By claims during the year, amount paid	- 4,299 12 8		
- Premiums, net	- - - - -	31,785	4 -	- Ditto - - - - - outstanding	- 6,259 9 8	10,559	2 4
- Repayment on account of mortgages and loans	- - - - -	13,404	4 5	- Annuities	- - - - -	271	14 7
- Interest	- - - - -	2,498	- 3	- Surrender of policies, amount paid	- - - - -	644	12 5
- Claims outstanding as per other side	- - - - -	6,259	9 8	- Investment, assurance, and interest	- - - - -	3,210	9 1
- Tradesmen's accounts outstanding	- - - - -	470	- 8	- Outstanding claims (December 1853)	- - - - -	4,620	- -
		£.	67,499 10 2	- Working and extension expenses	- - - - -	6,938	- 3
				- Furniture	- - - - -	65	- 6
				- Amount invested on mortgage and loan during the year	- - - - -	26,662	1 6
				- Balance at bankers and in agents' hands	- - - - -	14,528	9 6
						£.	67,499 10 2

(signed) *John Gover*, Chairman.
R. J. Millar,
Joseph Sanders, } Directors.

Having gone through the whole of the accounts of the society and examined the various vouchers and cheques, we have pleasure in testifying our approval of the way in which the different accounts are presented to us.

We have also carefully examined the deeds deposited in the society's hands as securities for loans, which form so important a branch of the society's business, and are of considerable magnitude.

We hereby express our satisfaction at the position and prospects of this important institution, and our best wishes for its continuance in its career of prosperity.

(signed) *G. W. Burge*,
J. L. Porter, } Auditors.

14 February 1855.

26.—COLONIAL LIFE ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - Edinburgh, London, &c.

OBJECTS

To effect Assurances on the Lives of parties in India or the Colonies of Great Britain; the Lives of Military or Naval Officers, or Seafaring Persons, or on the Lives of Persons residing in Great Britain or Ireland, but in connexion with whose Lives any Special Contract shall be entered into with reference to Residence Abroad; and to grant or sell Annuities, to grant Endowments, and to receive Investments of Money for accumulation to purchase Contingent Rights, and generally to enter into any transactions depending upon the Contingency of Life, and all other transactions in use to be entered into by Life Assurance Companies, including Re-assurance.

DATE OF COMPLETE REGISTRATION - - - 27 February 1847.

26.—COLONIAL LIFE ASSURANCE COMPANY—*continued.*

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 2 August 1846 to 25 May 1852.

SUMS RECEIVED.		SUMS PAID AND INVESTED.	
	£. s. d.		£. s. d.
Proprietor's Capital Account; amount, 500,000 £. :		Re-assurance premiums paid to other offices, the company retaining in the meantime a restricted amount of risk on a single life - - - - -	14,795 15 9
First call of 1 £. per share - - - - -	10,000 - -	Claims by death since the company commenced business -	13,670 10 3
Premiums on Policies effected :		Expense of management and commission to agents since the company commenced business - - - - -	29,183 7 6
Amount received from commencement of business till 25th May 1852 - - - - -	102,543 6 9	Interest paid Proprietors :	
Interest Account :		Dividend at 5 per cent. on 10,000 £.; less unpaid at this date, 36 £. 16 s. - - - - -	963 4 -
For balance of interest on the company's transactions -	3,939 10 -	Investments, and other Assets :	
Annuities granted :		Bonds and mortgages - - - £. 29,096 4 1	
Balance of price - - - - -	3,140 2 5	Government securities - - - 8,680 - 10	
		Annuities purchased - - - 182 18 10	
		Amounts in the following Banks :	
		Royal Bank, Edinburgh £. 924 6 9	
		London and Westminster Bank, London - - 355 - 2	
		Bank of British North America, Montreal - 3,074 4 4	
			4,356 11 3
		Agents, being sums at company's credit -	5,388 11 2
		Property of the company at the company's offices in Edinburgh, London, and Montreal, and miscellaneous balances -	6,042 18 -
		Stamps on hand - - - - -	145 11 3
		Premiums outstanding - - - - -	7,117 6 3
			61,010 1 8
£.	119,622 19 2	£.	119,622 19 2

The above abstract is correctly stated, and is a fair balance sheet of the affairs of the Colonial Life Assurance Company, as at 25th May 1852, certified by us in terms of the 35th section of the 7th & 8th Vict. c. 110.

(signed) *Cha. Pearson, Auditor.*
Will. Thos. Thomson, Actuary.
George Patton, Director.
Alex. Jas. Russell, Director.
H. Maxwell Inglis, Director.
John Robert Tod, Chairman.

Edinburgh, 1 October 1852.

Having carefully examined the books of the Colonial Life Assurance Company kept at the company's head office in Edinburgh, for the year ending 25 May 1852, and having compared the entries in the cash book and the journal with the vouchers and instructions thereof, including the directors' and secretary's Royal Bank pass books, I have the satisfaction to report, that the whole transactions are distinctly and accurately stated, and sufficiently vouched.

I have also examined the account charge and discharge of the secretary's whole intromissions, with the funds of the company for the above year, and have found it correct. This document, besides its value as a check upon various entries in the books, gives an interesting general view of the company's transactions during the year.

The entries in the balance sheet of the company's affairs (signed by me) have also been examined, and found to be accurately transferred from the corresponding accounts in the company's principal ledger.

All of which is humbly reported by

(signed) *Cha. Pearson, Auditor.*

(A true copy.)

(signed) *James Hay, Director.*
Geo. Moir, Director.
Will. Tho. Thompson, Actuary.

26.—COLONIAL LIFE ASSURANCE COMPANY—*continued.*

(2.) BALANCE SHEET from 2 August 1846 to 25 May 1853.

SUMS RECEIVED.			SUMS PAID AND INVESTED.		
	£.	s. d.		£.	s. d.
Proprietors' capital account, amount, 500,000 £.			Re-assurance premiums paid to other offices, the company retaining, in the meantime, a restricted amount of risk on a single life - - - - -	18,152	4 3
First call of 1 £. per share - - - - -	10,000	- -	Claims by death since the company commenced business -	19,620	7 3
Premiums on Policies effected:			Expense of management and commission to agents since the company commenced business - - - - -	38,642	6 10
Amount received from commencement of business till 25 May 1853 - - - - -	143,669	11 1	Interest paid Proprietors:		
Interest Account:			Dividend, at 5 per cent., on 10,000 £. less unpaid at this date, 61 £. 13 s. - - - - -	1,438	7 -
For balance of interest on the company's transactions	6,141	10 5	Investments and other Assets:		
Annuities granted:			Bonds and mortgages - - - £. 68,163	15 5	
Balance of price - - - - -	3,101	6 2	Government securities - - - - -	20,872	- 2
East of Scotland Life Assurance Company - - -	11,400	3 10	Annuities purchased - - - - -	1,130	15 -
			Amounts in the Royal Bank, Edinburgh, London and Westminster Bank, and Bank of British North America, Montreal - - - - -	5,645	3 10
			Agents, being sums at company's credit - - - - -	11,406	10 11
			Property of the company at the company's offices in Edinburgh, London, and Montreal, and miscellaneous balances - - - - -	7,337	14 5
			Stamps on hand - - - - -	311	3 9
			Premiums outstanding due, but not paid at date of balance - - -	8,960	14 11
				123,827	18 5
			Deduct sum due to Royal Bank, in connexion with investments -	27,368	12 3
				96,459	6 2
	£.	174,312 11 6		£.	174,312 11 6

The above Abstract is correctly stated, and is a fair balance sheet of the affairs of the Colonial Life Assurance Company, as at 25th May 1853, certified by us, in terms of the 35th section of the 7 & 8 Vict. c. 110.

Edinburgh, 1 October 1853.

(signed) *George Ross, Jun., Director.*
James Duncan, Director.
Henry Davidson, Director.
Alex. Jas. Russell, Chairman.
Chas. Pearson, Auditor.
Will. Thos. Thomson, Actuary.

AUDITOR'S REPORT.

Having carefully examined the books and transactions of the Colonial Life Assurance Company, for the year from 25th May 1852 to 25th May 1853, and compared the entries in the principal cash book and journals with the relative vouchers and instructions thereof, including the directors' and managers' and sub-cashiers' pass-books of accounts kept with the Royal Bank of Scotland; and having also examined the policy registers and reconciliations, and the account of charge and discharge, embracing the company's whole transactions for the year, I have great pleasure in reporting that I have found the whole accurately and distinctly stated, and sufficiently vouched.

I have also examined the books and transactions and relative vouchers of the East of Scotland Life Assurance Company, since their business was acquired by the Colonial Company, to 25th May last, and have found these correctly stated and vouched.

And, lastly, I have compared the entries in the balance sheets with the corresponding balances on the ledger accounts, and have found the same accurately transferred.

All which is humbly reported by

Edinburgh, 1 October 1853.

(A true copy.)

(signed) *Cha. Pearson.*

(signed) *John Robert Tod, Director.*
W. J. Duncan, Director.
Will. Tho. Thomson, Actuary.

26.—COLONIAL LIFE ASSURANCE COMPANY—*continued.*

(3.) BALANCE SHEET from 2 August 1846 to 25 May 1854.

SUMS RECEIVED.			SUMS PAID AND INVESTED.		
	£.	s. d.		£.	s. d.
Proprietors' Capital Account, Amount 1,000,000 l.:			Re-assurance premiums paid to other offices, the company retaining in the meantime a restricted amount of risk on a single life - - - - -	22,551	12 3
First call of 1 l. per share on original stock - - - - - 10,000 - -			Proprietors' Account:		
Ditto - - ditto on new stock - 10,000 - -	20,000	- -	Portion of call due on stock not allocated (3,211 shares) - - - - -	3,211	- -
Proprietors' Bonus Account:			Claims by death since the company commenced business -	29,970	5 3
Received on 6,789 new shares allocated - - -	10,183	10 -	Expense of management and commission to agents since the company commenced business - - - - -	53,738	4 1
Premiums on Policies effected:			Interest paid Proprietors:		
Amount received from commencement of business till 25 May 1854 - - - - -	192,725	9 11	Dividend at 5 per cent. on 10,000 l. less unpaid at this date, 41 l. 15 s. - - - - -	1,958	5 -
Interest Account:			Investments and other Assets:		
For Balance of interest on the company's transactions	10,505	2 -	Bonds and mortgages - - £.	52,250	15 8
Annuities granted:			Government securities - - -	19,392	13 8
Balance of price - - - - -	7,581	11 2	Annuities purchased - - -	600	3 4
East of Scotland Life Assurance Company - - -	12,440	10 6	Invested in United States - -	30,327	11 1
			Invested in Montreal - - -	5,005	9 6
			Amounts in the Royal Bank, Edinburgh, London and Westminster Bank, Bank of British North America, Montreal, and in banks in Calcutta and New York -	5,585	12 4
			Agents, being sums at company's credit - - - - -	8,469	19 2
			Property of the company at the company's offices in Edinburgh, London, Montreal, and New York, and miscellaneous balances -	8,338	8 11
			Stamps on hand - - - - -	366	9 1
			Premiums outstanding due, but not paid at date of balance - - -	11,669	14 3
				142,006	17 -
	£.	253,436 3 7		£.	253,436 3 7

The above abstract is correctly stated, and is a fair balance sheet of the affairs of the Colonial Life Assurance Company, as at 25th May 1854, certified by us, in terms of the 35th section of the 7 & 8 Vict. c. 110.

Edinburgh, 1 October 1854.

(signed) Archd. Horne, Director.
Andw. Wood, Director.
James Hay, Director.
H. Maxwell Inglis, Chairman.
Cha. Pearson, Auditor.
Will. Tho. Thomson, Actuary.

AUDITORS' REPORT.

The auditor has carefully examined the books of the Colonial Life Assurance Company, kept at the company's head office in Edinburgh, for the year ending 25th May 1854, and he has compared the entries in the principal cash book and journals with the relative vouchers, including the Royal Bank pass books, bills receivable book, and other documents; and he has to report that the whole transactions are distinctly stated, and sufficiently vouched, and that the books continue to be kept with the greatest accuracy.

The balance sheet of the company's affairs, as signed by the auditor, has been examined, and compared with the balances on the corresponding ledger accounts, and found to agree therewith.

The auditor has also examined and compared with the relative vouchers the books of the East of Scotland Company, the business of which was, some time ago, acquired by the Colonial Company, and he has found all correct.

Edinburgh, 1 October 1854.

(A true copy.)
(signed)

Humbly reported by,
(signed) Cha. Pearson, Auditor.

James Roberson, Director.
John Robert Tod, Director.
Will. Tho. Thomson, Actuary.
D. Clunie Gregor, Secretary.

This Company was incorporated by Act of Parliament on 2 July 1855.

27.—LEGAL AND COMMERCIAL FIRE ASSURANCE SOCIETY.

PLACE OF BUSINESS 73, Cheapside.
 OBJECTS The effecting Assurances of Property against Fire.
 DATE OF COMPLETE REGISTRATION 22 March 1847.

ACCOUNTS Registered since the Return of 19 March 1852.

(1)—BALANCE SHEET from 31 March 1851 to 31 March 1852.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Balances from last statement - - - - -	10,002	1 8	By Duties paid to Government and allowed in cancelments - - - - -	9,138	18 8
- Duties received for the year - - - - -	9,882	19 5	- Agents, establishment of - - - - -	435	6 6
- Shares issued to new holders - - - - -	190	- -	- Guarantees and returns - - - - -	991	19 6
- Premiums - - - - - £. 12,097 17 7			General Office Expenses:		
- Poundage on duties - - - - - 405 - 5			- Advertising and agents' show boards - - - - -	£. 350	2 11
- Interest on investments - - - - - 146 18 1			- Direction and auditors (one year and a half) - - - - -	651	- -
- Transfer fees - - - - - 5 -			- Postage and parcels - - - - -	128	4 1
- Deposit account, balance of - - - - -	1,500	- -	- Printing and stationery - - - - -	189	15 5
	12,650	1 1	- Rent, taxes, and miscellaneous - - - - -	400	11 4
	£. 34,225	2 2	- Salaries (five quarters) - - - - -	1,078	6 8
			- Stamps - - - - -	154	13 3
			- Agents' commission - - - - -		2,052 15 8
			- Claims - - - - -	£. 5,950	6 11
			- Engine and other expenses in town and country - - - - -	561	12 4
			- Interest to proprietors - - - - -		6,520 19 3
			Balances:		429 14 -
			- Consols, 8,000 l. stock, cost - - - - -	£. 7,696	5 -
			- Agents, in their hands (since received) - - - - -	4,070	11 9
			- Bankers - - - - -	1,005	19 7
			- Stamps - - - - -	1	17 6
			- Petty cash - - - - -	15	- -
			- Bills receivable - - - - -	20	11 1
				12,810	4 11
				£. 34,225	2 2

17 June 1852.

Approved.

(signed) *W. Lawrence, Chairman.*
W. Elliot,
Alfred B. Sheppard, } Directors.

We, the undersigned auditors, have examined the accounts to the 31st March 1852, and do find them correct, as above stated.

(signed) *Joseph Hadland.*
Wm. W. Wilson.

(2.) BALANCE SHEET from 31 March 1852 to 31 March 1853.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Balances from last statement - - - - -	12,810	4 11	By Balance of deposit account from last statement - - - - -	1,500	- -
- Duties received for the year - - - - -	10,506	8 2	- Duties paid to Government and allowed on cancelments - - - - -	10,443	10 11
- Shares issued to new holders - - - - -	20	- -	- Agents, establishment of - - - - -	408	11 7
- Premiums - - - - - £. 14,225 5 2			- Guarantees - - - - -	1,235	9 -
- Poundage on duties - - - - - 463 17 10			- The society's fire-engine at Barrow-on-Humber - - - - -	15	5 11
- Interest on investments - - - - - 121 16 8			General Office Expenses:		
- Transfer fees - - - - - 1 10 -			- Advertising and agents, show boards, &c. - - - - -	£. 273	3 6
- Deposit account, balance of - - - - -	6,000	- -	- Direction and auditors - - - - -	441	- -
	14,812	9 8	- Postage and parcels - - - - -	124	10 8
	£. 44,149	2 9	- Printing and stationery - - - - -	153	8 11
			- Rent, taxes, and miscellaneous - - - - -	439	5 3
			- Salaries - - - - -	969	7 6
			- Stamps - - - - -	117	4 6
			- Agents' commission - - - - -		2,518 - 4
			- Claims - - - - -	£. 11,715	6 2
			- Engine and other expenses in town and country - - - - -	976	11 8
			- Allowance of deposit on shares forfeited to W. C. Peiros - - - - -		1,170 1 9
			- Interest to proprietors - - - - -		12,691 17 10
			Balances:		471 19 9
			- Consols, 8,000 l. stock, cost - - - - -	£. 7,696	5 -
			- Agents, in their hands (since received) - - - - -	4,598	14 10
			- Bankers - - - - -	1,379	- 10
			- Stamps - - - - -	1	5 -
			- Petty cash - - - - -	15	- -
				13,690	5 8
				£. 44,149	2 9

19 June 1853.

Approved.

(signed) *Thomas Q. Finnis, Chairman.*
Walter C. Venning,
Alfred B. Sheppard, } Directors.

We, the undersigned auditors, have examined the account to the 31st March 1853, and do find them correct, as above stated.

(signed) *Joseph Hadland,*
W. W. Wilson, } Auditors.

27.—LEGAL AND COMMERCIAL FIRE ASSURANCE SOCIETY—*continued.*

(3.)—BALANCE SHEET from 31 March 1853 to 31 March 1855.

Dr.			Cr.		
To Balance from last statement - - - - -		£. 13,690 5 8	By Balance of deposit account from last statement - -		£. 6,000 - -
- Duties received to Christmas quarter 1853 inclusive -		9,267 11 3	Duties paid to Government and allowed on cancelments :		
- Premiums to 24 December 1853 - - - - -		8,810 5 11	Being for balance in hand 31 March 1853 £. 4,767 5 9		
- Poundage on duties - - - - -		619 8 4	And for amount since received - - - - -	9,267 11 3	
- Interest on investments - - - - -		267 2 1			14,034 17 -
- Sundries received on additional shares issued - - - - -	£. 255 - -		By Agents, establishment of - - - - -		289 11 -
- Received for transfer fees - - - - -	1 - -		- Guarantees - - - - -		1,721 9 2
		256 - -	General Office Expenses :		
- Purchase money received from the Manchester Fire Insurance Company for the society's business -		22,500 - -	- Advertising and show boards - - - - -	£. 236 3 11	
- Society's offices : received at valuation of Messrs. Farebrother, Clark & Lye, for the society's interest in lease of premises 73, Cheapside, and for fixtures and furniture therein - - - - -	1,045 2 6		- Direction and auditors - - - - -	672 - -	
Deduct paid for valuation expenses - - - - -	£. 15 7 9		- Postage and parcels - - - - -	159 18 6	
		1,029 14 9	- Printing and stationery - - - - -	254 6 1	
Barrow-on-Humber Fire Engine :			- Rent, taxes, and miscellaneous - - - - -	469 10 3	
- Received for the society's engine here stationed - -		105 - -	- Salaries - - - - -	1,065 19 3	
- Outstanding interest to proprietors - - - - -		61 - 9	- Stamps - - - - -	141 8 -	
- Christmas quarter 1853, Manchester Fire Company's premiums received £. 3,848 12 2			- Agents' commission - - - - -	- - - -	2,999 6 -
Less paid over to the Manchester Comp ny on account - - - - -	£. 2,000 - -		- Claims, engine, and other expenses - - - - -	- - - -	1,252 16 10
Carried to credit of fire leases, as per agreement - - - - -	1,500 - -		- Interest to proprietors paid - - - - -	£. 514 18 -	19,901 16 4
Abated by agents' commission - - - - -	304 10 10		- Outstanding as per contra - - - - -	61 - 9	
		3,804 10 10	- Law charges - - - - -	- - - -	575 18 0
Difference deducted per contra - - - - -	44 1 4		- Agents for bad debts - - - - -	- - - -	243 3 -
		£. 56,606 8 9	Three per Cent. Consols :		190 12 4
			- Loss on sale of 8,000 l. stock - - - - -	- - - -	46 5 -
			- Manchester Fire Insurance Company, for use of offices, guarantees, &c. - - - - -	£. 485 5 11	
			Less difference of Christmas premium account per contra - - - - -	44 1 4	
			By Balances :		441 4 7
			On deposit - - - - -	£. 8,150 - -	
			At bankers - - - - -	744 8 9	
			Petty cash - - - - -	15 - -	
					8,909 8 9
					£. 56,606 8 9

Approved.

24 April 1855.

(signed) *Walter C. Venning,* } Directors.
John Gladstone, }

We the undersigned auditors, have examined the accounts to the 31st March 1855, and do find them correct, as above stated.

(signed) *Joseph Hadland,* } Auditors.
W. W. Wilson, }

25 April 1855:

25 April 1855 :										£.	s.	d.
Balances, in hand at the 31st March last	-	-	-	-	-	-	-	-	-	8,909	8	9
Manchester Fire Assurance Company, since received from them in settlement of account	-	-	-	-	-	-	-	-	-	208	5	8
Interest reckoned on deposit at bankers to this day	-	-	-	-	-	-	-	-	-	19	14	3
										9,137	8	8
Less,												
Outstanding interest to proprietors	-	-	-	-	-	-	-	-	-	£. 61	9	-
Winding up legal expenses	-	-	-	-	-	-	-	-	-	50	-	-
Petty cash	-	-	-	-	-	-	-	-	-	15	-	-
Payments by Resolution of Board	-	-	-	-	-	-	-	-	-	301	-	-
										427	-	9
viz. Directors to the 31st March	-	-	-	-	-	£. 210	-	-	-			
Auditors	-	-	-	-	-	21	-	-	-			
Gratuity for extra services	-	-	-	-	-	70	-	-	-			
										£. 301	-	-
										8,710	7	11

We beg to report to the directors that we have continued our audit from the 31st March last to the present time, and we find the amount disposable, as above stated, for distribution amongst the shareholders is 8,710*l.* 7*s.* 11*d.*

Dissolved, 7 June 1855.

(signed) *J. Hadland.*
W. W. Wilson.

28.—MANCHESTER FIRE ASSURANCE COMPANY.

PLACES OF BUSINESS - - - - - 98, King-street, Manchester.
 OBJECTS - - - - - Effecting Assurances against Loss by Fire.
 DATE OF COMPLETE REGISTRATION - - - - - 29 March 1847.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 29 September 1851 to 25 March 1852.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Fire premiums - - - - -	21,739	17 10	By Losses by fire - - - - -	5,634	14 10
- Interest - - - - -	3,696	9 2	- Dividend paid to shareholders - - - - -	5,500	- -
- Fees for transfers - - - - -	16	17 -	- Agents' commissions and expenses - - - - -	1,964	10 -
- Poundage on duty - - - - -	586	10 10	- General expenses - - - - -	3,081	7 2
			- Balance of profit - - - - -	9,859	2 10
£.	26,039	14 10	£.	26,039	14 10

(signed) *G. Falkner.*
G. Withington.

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
To Capital Account :			By Government stock, 3 per cent. Consols - - - - -	16,540	- -
- Paid up - - - - - £. 100,000 - -	100,000	- -	- Cash on loan, mortgage - - - - -	141,014	15 7
- Accumulated - - - - - 10,000 - -	10,000	- -	- Freehold and other property - - - - -	14,198	8 4
	110,000	- -	- Cash in the hands of agents - - - - -	2,301	9 6
- Guarantee fund - - - - -	73,966	12 6	- Cash in the hands of the Manchester and Liverpool		
- Premium fund - - - - -	6,217	18 2	District Banking Company - - - - -	22,522	7 3
- Commissioners of Stamps and Taxes - - - - -	6,392	10 -			
£.	196,577	- 8	£.	196,577	- 8

Examined by us,

(signed) *Edmund Buckley*, Chairman,
G. Withington, Deputy Chairman,
Jas. Consterdine, } Three of the Directors
of the Company.

8 April 1852.

Subscribed at the foot of the balance sheet thus:—"Audited, and reported correct."

(signed) *Richard Prest*, } Auditors of the Company.
John Holgate, }

14 April 1852.

(2.) BALANCE SHEET from 25 March 1852 to 29 September 1852.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Balance last half year - - - - -	9,859	2 10	By Losses from fire - - - - -	11,496	12 2
- Fire premium - - - - -	13,686	2 9	- Dividends paid to shareholders - - - - -	5,500	- -
- Interest - - - - -	2,814	15 5	- Agents' commission and expenses - - - - -	1,495	13 -
- Fees for transfers - - - - -	25	4 6	- General expenses - - - - -	2,167	8 2
- Poundage on duty - - - - -	425	- 1	- Balance of profit - - - - -	6,150	12 3
£.	26,810	5 7	£.	26,810	5 7

28.—MANCHESTER FIRE ASSURANCE COMPANY—*continued.*(2.) BALANCE SHEET from 25 March 1852 to 29 September 1852—*continued.*

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
To Capital Account:			By Government stock, 3 per cent. Consols - - -	16,540	- -
Paid up - - - - £. 100,000 - -			Cash on loan, mortgage - - - -	140,605	13 11
Accumulated - - - - 10,000 - -			Freehold and other property - - - -	14,153	16 0
	110,000	- -	Cash in the hands of agents - - - -	1,622	12 2
- Guarantee fund - - - -	70,225	11 6	Cash in the hands of the Manchester and Liverpool		
- Premium - - - -	5,024	8 7	District Banking Company - - - -	16,338	14 3
- Commissioners of Stamp Duties - - - -	4,010	16 9			
	£. 189,260	16 10		£. 189,260	16 10

Examined by us,

(signed) *Edmund Buckley, Chairman,*
G. Withington, Deputy Chairman, } Three of the Directors
John Barratt, } of the Company.

13 October 1852.

Subscribed at the foot of the balance sheet thus:—"Audited, and reported correct."

(signed) *Richard Prest,* } Auditors of the Company.
John Holgate, }

20 October 1852.

(3.) BALANCE SHEET from 29 September 1852 to 25 March 1853.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Fire premiums - - - -	21,481	3 2	By Dividends paid to shareholders - - - -	5,500	- -
- Interest - - - -	3,375	10 5	- Losses from fire - - - -	7,389	9 3
- Fees for transfers - - - -	21	12 6	- Agents' commissions and expenses - - - -	1,941	3 11
- Poundage on duty - - - -	587	17 6	- General expenses - - - -	2,771	10 1
	£. 25,466	3 7	- Balance of profit - - - -	7,863	19 1
				£. 25,466	3 7

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
To Capital account - - - -	100,000	- -	By Government stock, 3 per cent. Consols - - -	16,540	- -
- Guarantee fund - - - -	73,601	1 11	- Cash on loan, mortgage - - - -	128,771	- 1
- Premium fund - - - -	5,569	17 7	- Freehold and other property - - - -	14,179	17 1
- Commissioners of Stamp Duties - - - -	6,268	16 1	- Cash in the hands of agents - - - -	3,043	16 0
	£. 185,439	15 7	- Cash in the hands of the Manchester and Liverpool		
			District Banking Company - - - -	22,905	- -
				£. 185,439	15 7

Examined by us,

(signed) *Edmund Buckley, Chairman,*
James Heald, Deputy Chairman, } Three of the Directors
Samuel Fletcher, } of the Company.

8 April 1853.

Subscribed at the foot of the balance sheet thus:—"Audited, and reported correct."

(signed) *John Holgate,* } Auditors of the Company.
Wm. Medcalf, }

18 April 1853.

28.—MANCHESTER FIRE ASSURANCE COMPANY—continued.

(4.) BALANCE SHEET from 25 March 1853 to 29 September 1853.

RECEIPTS.				EXPENDITURE.			
		£.	s. d.			£.	s. d.
To Balance from last half-year	- - - - -	7,863	19 10	By Dividends paid to shareholders	- - - - -	5,000	- -
- Fire premiums	- - - - -	15,097	12 9	- Losses from fire	- - - - -	9,152	1 1
- Interest	- - - - -	2,890	3 4	- Agents' commissions and expenses	- - - - -	1,552	6 3
- Fees for transfers	- - - - -	12	3 6	- General expenses	- - - - -	2,184	5 2
- Poundage on duty	- - - - -	456	11 2	- Balance of profit	- - - - -	8,431	18 1
		£.	26,320 10 7			£.	26,320 10 7

(signed) Samuel Fletcher.
Sam^l Brooks.

LIABILITIES AND ASSETS.

LIABILITIES.				ASSETS.			
		£.	s. d.			£.	s. d.
To Capital account	- - - - -	100,000	- -	By Government stock, 3 per cent. Consols	- - - - -	16,540	- -
- Guarantee fund	- - - - -	64,358	14 9	- Cash on loan, mortgage	- - - - -	137,845	13 -
- Premium fund	- - - - -	4,270	8 1	- Freehold and other property	- - - - -	14,137	10 8
- Commissioners of Stamp Duties	- - - - -	4,133	11 6	- Cash in the hands of agents	- - - - -	2,276	8 4
		£.	172,762 14 4	- Cash in the hands of the Manchester and Liverpool District Banking Company	- - - - -	1,963	2 4
						£.	172,762 14 4

13 October 1853. Examined by us, (signed) Edm^d Buckley, Chairman,
James Heald, Deputy Chairman, } Three of the Directors
Samuel Fletcher, } of the Company.

Subscribed at the foot of the balance sheet thus:—

“ Audited and reported correct.”

21 October 1853. (signed) John Holgate, } Auditors of the Company.
William Medcalf, }

(5.) BALANCE SHEET from 29 September 1853 to 25 March 1854.

RECEIPTS.				EXPENDITURE.			
		£.	s. d.			£.	s. d.
To Fire premiums	- - - - -	28,044	3 7	By Dividends paid to shareholders	- - - - -	5,000	- -
- Interest	- - - - -	3,453	4 8	- Losses from fire	- - - - -	14,521	1 -
- Fees for transfers	- - - - -	12	14 -	- Agents' commissions and expenses	- - - - -	2,581	15 -
- Poundage on duty	- - - - -	791	2 11	- General expenses	- - - - -	4,479	9 1
		£.	32,301 5 2	- Balance of profit	- - - - -	5,719	- 1
						£.	32,301 5 2

28.—MANCHESTER FIRE ASSURANCE COMPANY—*continued.*(5.) BALANCE SHEET from 29 September 1853 to 25 March 1854—*continued.*

LIABILITIES AND ASSETS.

LIABILITIES.				ASSETS.			
		£.	s. d.			£.	s. d.
To Capital account	- - - - -	100,000	- -	By Government stock, 3 per cent. Consols	- - -	16,540	- -
- Guarantee fund	- - - - -	37,913	6 2	- Cash on loan, mortgage	- - -	128,776	18 -
- Premium fund	- - - - -	4,739	12 2	- Freehold and other property	- - -	12,859	17 -
- Commissioners of Stamp Duties	- - - - -	8,513	8 7	- Investment	- - -	2,485	- -
- Manchester and Liverpool District Banking Company	- - - - -	15,612	6 3	- Cash in the hands of agents	- - -	6,116	18 2
		£.	166,778 13 2			£.	166,778 13 2

Examined by us,

8 April 1854.

(signed) *Edm^d Buckley*, Chairman,
James Heald, Deputy Chairman,
Samuel Brooks, } Three of the Directors
of the Company.

Subscribed at the foot of the balance sheet thus:—

“Audited, and reported correct.”

18 April 1854.

(signed) *John Holgate*,
William Medcalf, } Auditors of the Company.

(6.) BALANCE SHEET from 25 March 1854 to 29 September 1854.

RECEIPTS.				EXPENDITURE.			
		£.	s. d.			£.	s. d.
To Balance from last half-year	- - - - -	5,719	- 1	By Losses from fire	- - - - -	8,547	5 5
- Fire premiums	- - - - -	17,821	15 1	- Dividends paid to shareholders	- - - - -	5,000	- -
- Interest	- - - - -	1,845	17 9	- Agents' commissions and expenses	- - - - -	2,478	19 5
- Fees for transfers	- - - - -	25	15 6	- General expenses	- - - - -	3,379	4 7
- Poundage on duty	- - - - -	592	18 -	- Balance of profit	- - - - -	6,599	17 -
		£.	26,005 6 5			£.	26,005 6 5

LIABILITIES AND ASSETS.

LIABILITIES.				ASSETS.			
		£.	s. d.			£.	s. d.
To Capital account	- - - - -	100,000	- -	By Government stock, 3 per cent. Consols	- - -	16,540	- -
- Guarantee fund	- - - - -	35,450	9 -	- Cash on loan, mortgage	- - -	128,814	11 4
- Premium fund	- - - - -	2,024	19 3	- Freehold and other property	- - -	15,802	17 -
- Commissioners of Stamp Duties	- - - - -	5,273	11 8	- Cash in the hands of agents	- - -	5,324	11 1
- Manchester and Liverpool District Banking Company	- - - - -	26,152	3 7	- London revenue	- - -	2,419	4 1
		£.	168,901 3 6			£.	168,901 3 6

Examined by us,

13 October 1854.

(signed) *Edmund Buckley*, Chairman,
James Heald, Deputy Chairman,
G. Withington, } Three of the Directors
of the Company.

Subscribed at the foot of the balance sheet thus:—

“Audited, and reported correct.”

21 October 1854.

(signed) *John Holgate*,
William Medcalf, } Auditors of the Company.

28.—MANCHESTER FIRE ASSURANCE COMPANY—*continued.*

(7.) BALANCE SHEET from 29 September 1854 to 25 March 1855.

RECEIPTS.				EXPENDITURE.			
		£.	s. d.			£.	s. d.
To Balance last year	- - - - -	6,599	17 -	By Dividends paid to shareholders	- - - - -	5,000	- -
- Fire premiums	- - - - -	25,975	14 4	- Losses from fire	- - - - -	18,659	6 11
- Interest	- - - - -	2,344	13 11	- Agents' commissions and expenses	- - - - -	2,800	11 1
- Fees for transfers	- - - - -	15	7 -	- General expenses	- - - - -	4,224	1 10
- Poundage on duty	- - - - -	792	5 9	- Balance of profit	- - - - -	5,043	18 2
		£.	35,727 18 -			£.	35,727 18 -

LIABILITIES AND ASSETS.

LIABILITIES.				ASSETS.			
		£.	s. d.			£.	s. d.
To Capital account	- - - - -	100,000	- -	By Government stock, 3 per cent. Consols	- - - - -	16,540	- -
- Guarantee fund	- - - - -	59,526	5 2	- Cash on loan, mortgage	- - - - -	115,596	8 2
- Premium fund	- - - - -	2,579	11 5	- Freehold and other property	- - - - -	53,655	- 4
- Commissioners of Stamp Duties	- - - - -	8,391	13 5	- Cash in the hands of agents	- - - - -	5,800	4 5
- Manchester and Liverpool District Banking Company	- - - - -	21,094	2 11				
		£.	191,591 12 11			£.	191,591 12 11

Examined by us,

(signed) *Edmund Buckley, Chairman,*
James Heald, Deputy Chairman,
Samuel Brooks, } Three of the Directors
of the Company.

9 April 1855.

Subscribed at the foot of the balance sheet thus :—

“ Audited, and reported correct.”

(signed) *John Holgate,*
William Medcalf, } Auditors of the Company.

18 April 1855.

(8.) BALANCE SHEET from 25 March 1855 to 29 September 1855.

RECEIPTS.				EXPENDITURE.			
		£.	s. d.			£.	s. d.
To Balance from last half-year	- - - - -	5,943	18 2	By Dividends paid to shareholders	- - - - -	5,000	- -
- Fire premiums	- - - - -	18,459	12 7	- Losses from fire	- - - - -	18,432	6 5
- Interest	- - - - -	1,547	4 11	- Agents' commissions and expenses	- - - - -	2,026	15 2
- Fees for transfers	- - - - -	18	6 -	- General expenses	- - - - -	2,562	- 2
- Poundage on duty	- - - - -	608	19 9				
- Balance	- - - - -	2,343	- 4				
		£.	28,021 1 9			£.	28,021 1 9

28.—MANCHESTER FIRE ASSURANCE COMPANY—continued.

(8.) BALANCE SHEET from 25 March 1855 to 29 September 1855—continued.

LIABILITIES AND ASSETS.

LIABILITIES.				ASSETS.										
				£.	s.	d.					£.	s.	d.	
To Capital account	-	-	-	100,000	-	-	By Government stock, 3 per cent. Consols	-	-	-	16,540	-	-	
- Guarantee fund	-	-	-	46,401	10	5	- Cash on loan, mortgage	-	-	-	114,286	5	6	
- Premium fund	-	-	-	1,693	8	5	- Freehold and other property	-	-	-	53,737	12	1	
- Commissioners of Stamp Duties	-	-	-	5,377	19	4	- Cash in the hands of agents	-	-	-	4,707	5	-	
- Manchester and Liverpool District Banking Company				35,798	4	5								
				£.	189,271	2	7				£.	189,271	2	7

Examined by us,

(signed) *Edmd. Buckley, Chairman,*
James Heald, Deputy Chairman,
G. Withington, } Three of the Directors
of the Company.

13 October 1855.

Subscribed at the foot of the balance sheet thus :—

“ Audited, and reported correct.”
(signed) *John Holgate,*
William Medcalf, } Auditors of the Company.

20 October 1855.

29.—SUNDERLAND MARINE INSURANCE COMPANY.

PLACE OF BUSINESS - - - - - Sunderland, Durham.

OBJECTS - - - - - { To insure the Goods and Cargoes and Freights of Ships from and against the
perils of the Sea, and from and against such other perils, losses and misfortunes as
are specified or referred to in the form of Policy.

DATE OF COMPLETE REGISTRATION - - - - 6 April 1847.

No ACCOUNT Registered since the Return of 19 March 1852.

30.—PROFESSIONAL LIFE ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - 76, Cheapside.

OBJECTS - - - - - { Life Assurance, the granting of Loans, the purchase and sale of Annuities, Reversionary, Contingent, Expectant, or other Interests, and for the transaction of all matters usually known as Life Assurance, or connected therewith, and Fire and Ship Assurance.

DATE OF COMPLETE REGISTRATION - - 9th April 1847.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.)—BALANCE SHEET from January 1851 to December 1851.

RECEIPTS.				EXPENDITURE.									
31 December 1850:	£.	s.	d.	£.	s.	d.	1851:	£.	s.	d.			
Balance at bankers	-	-	-	1,588	3	4	By law expenses	-	-	-	206	5	9
„ Due by agents	-	-	-	1,176	3	11	- Stamps	-	-	-	552	11	3
1851:							- Advertisements	-	-	-	1,220	4	8
To paid-up capital	-	-	-				- Salaries (including additional fees voted to directors at last annual meeting) medical officers, &c.	-	-	-	3,597	16	6
- Life premiums	-	-	-	4,589	-	3	- Rent and taxes	-	-	-	486	2	2
„ Renewals	-	-	-	6,774	15	7	- Postage and carriage of parcels	-	-	-	208	13	8
							- Engraving, printing and stationery	-	-	-	778	16	5
Loan guarantee fund	-	-	-				- Incidental expenses, including formation of local Boards of Management, deputations, and travelling expenses	-	-	-	758	16	5
Annuities (purchase-money)	-	-	-				- Commission and charges for establishing agencies	-	-	-	1,421	13	1
Deposits	-	-	-				- Medical fees	-	-	-	405	-	7
Instalments on loans	-	-	-				- Life losses	-	-	-	4,660	-	-
							- Annuities paid	-	-	-	467	4	7
							- House expenses, including messenger's wages	-	-	-	189	10	2
							- Dividends on shares	-	-	-	897	16	1
							- Interest	-	-	-	282	2	7
							- Loans advanced by the company	-	-	-	5,269	-	-
							- Deposits returned	-	-	-	1,425	-	-
							- „ on account of premises (balance)	-	-	-	600	-	-
								£.	s.	d.			
							- Balance due by agents	-	-	-	1,300	-	11
							- Deposits to bankers	-	-	-	1,610	-	-
							- Balance at bankers	-	-	-	3,023	7	8
											5,933	8	7

(signed) Edward Baylis, Actuary.

We have examined this balance sheet with the ledger, the ledger with the journal, the journal with the banker's book, vouchers check book, and find the same respectively correct, and approve thereof accordingly; dated this 28th day of February 1852.

(signed) H. Stones, Chairman.

J. A. Durham, } Directors.
Henry Hart, }

Edw. G. Evans, } Auditors.
George Bain, }
F^r Wollatt, }

30.—PROFESSIONAL LIFE ASSURANCE COMPANY—*continued.*

(2.) BALANCE SHEET from 1 January 1852 to 31 December 1852.

RECEIPTS.				EXPENDITURE.			
Balance 31 December 1851; viz.				31 December 1852:			
Balance at bankers - - - - -	£.	s.	d.	By Law expenses - - - - -	£.	s.	d.
Deposit at Commercial Bank on call - - - - -	3,023	7	8	- Stamps - - - - -	174	-	3
Due by agents - - - - -	1,610	-	-	- Advertising - - - - -	402	14	9
	1,800	-	-	- Salaries to directors, manager, clerks, local secretaries, &c. - - - - -	703	12	7
				- Rent and taxes - - - - -	3,207	2	2
31 December 1852:				- Postage and carriage of parcels - - - - -	590	7	4
Premium account to this date; viz. - - - - -	18,829	10	10	- Printing and stationery - - - - -	162	14	5
To new premiums for 1852 - - - - -	£. 5,817	7	11	- Incidental expenses, including local Boards of Management at Birmingham, Dublin, Manchester, Norwich, &c. - - - - -	803	8	8
- Less half-yearly and quarterly premiums unpaid - - - - -	1,378	9	5	- Commission, town and agency - - - - -	1,247	3	4
Renewal Premiums:				- Medical fees - - - - -	1,424	8	9
- After deducting policies lapsed - - - - -	13,012	2	11	- Life losses - - - - -	367	6	2
- Less half-yearly and quarterly premiums unpaid - - - - -	3,313	10	8	- Annuities paid - - - - -	7,600	-	-
				- House and office expenses, including messengers' wages - - - - -	810	18	2
	18,829	10	10	- Dividends and interest - - - - -	212	3	1
- Loan guarantee fund - - - - -				- Building strong room - - - - -	1,657	17	5
- Annuity purchase-money - - - - -				- Deposits repaid - - - - -	92	7	9
- Subscribed capital - - - - -				- Loans advanced by the company, for the past year - - - - -	145	-	-
- Transfer fees, &c. - - - - -					12,229	-	-
- Deposits - - - - -				Balance, 31st December 1852:	£.	s.	d.
- Loan account instalments repaid - - - - -				- Balance at bankers - - - - -	9,463	15	11
				- Due by agents - - - - -	1,510	5	8
				- Deposit to Commercial Bank at call - - - - -	5,900	-	-

We have examined the balance sheet with the ledger, the ledger with the journal, the journal with the banker's book, the vouchers and check books, and cash books; and we find the same respectively correct, and approve thereof accordingly; dated this 8th day of March 1853.

(signed) E. W. G. Evans, }
F. Woollatt, } Auditors.
Geo. Bain, }
(signed) Thos. Geo. Williams.
Henry Hamilton.

(3.) BALANCE SHEET from January 1853 to December 1853.

RECEIPTS.				EXPENDITURE.						
To balance, 31 December 1852; viz.,	£.	s.	d.	£.	s.	d.	By Loans advanced by the Company, this year, on bonds and other securities	£.	s.	d.
Balance at bankers	-	-	9,403 15 11	-	-	-	- Interest on deposits	-	-	31,075 - -
- Due by agents	-	-	1,510 5 8	-	-	-	- Deposits repaid	-	-	2,406 - -
- Deposit at Commercial Bank (on call)	-	-	5,000 - -	15,914	1	7	- Life losses	-	-	3,644 10 -
31 December 1853:							- Stamps	-	-	7,199 19 -
To paid-up capital	-	-	-	25	-	-	- Advertising	-	-	193 3 -
	£.	s.	d.	£.	s.	d.	- Salaries to manager, officers, and staff, including local secretaries, and remuneration to auditors and directors	-	-	1,067 17 11
Premium Account; viz.,							- Rent and taxes	-	-	3,741 5 -
To life premiums for 1853	6,563	16	-				- House and office expenses, including messengers' wages	-	-	618 1 -
- Less, half-yearly and quarterly premiums unpaid	-	-	1,532 19 9				- Postage and carriage of parcels	-	-	242 6 10
			5,030 16 3				- Printing, stationery, and engraving	-	-	250 5 1
- Life renewals, after deducting policies lapsed	15,824	3	8				- Commission, town and agency	-	-	1,105 6 3
- Less, half-yearly and quarterly premiums unpaid	-	-	3,822 7 -				- Medical fees	-	-	1,394 17 -
			12,001 16 8				- Incidental expenses, including travelling expenses and expenses of local Boards of Management	-	-	284 3 2
Total amount of annual income from premiums	22,387	19	8	17,032	12	11	- Dividends on shares	-	-	1,298 11 10
							- Annuities paid	-	-	954 4 9
To Loan guarantee fund	-	-	-	864	14	11	- Surrendered policies	-	-	1,159 8 4
- Annuity purchase-money	-	-	-	3,508	19	8	Cash invested in consolidated 3 per cents.	5,000	-	85 16 3
- Transfer fees, &c.	-	-	-	28	15	8	Deposit with Commercial Bank, on call	5,000	-	-
- Deposits	-	-	-	26,549	10	-	Due by agents (including bills of short date not due)	3,457	13	11
Loan Account; viz.							Balance at bankers	2,461	-	10
- Instalments paid	-	-	7,805 7 4						15,918	14 9
- Interest on loans and on deposits at bankers	-	-	910 8 1	8,715	15	5				
				£.	72,639	10 2			£.	72,639 10 2

We have examined this balance sheet with the ledger, the ledger with the journal, the journal with the banker's books, vouchers cheque books, and cash books; and find the same respectively correct, and approve thereof accordingly.

(signed) George Bain, }
Fredk. Woollatt, } Auditors.
E. W. G. Evans, }

30.—PROFESSIONAL LIFE ASSURANCE COMPANY—*continued.*

(4.) BALANCE SHEET from 1 January 1854 to 31 December 1854.

RECEIPTS.		EXPENDITURE.	
	£. s. d.		£. s. d.
To Balance, 31 December 1853; viz.,		31 December 1854:	
- Balance at bankers - - - - 2,461 - 10		By Loans advanced by the company on bonds and other securities - - - - -	16,330 4 4
- Due by agents - - - - - 3,457 13 11		- Interest on deposits - - - - -	3,048 2 3
- Deposit at Commercial Bank, on calls - 5,000 - -		- Deposits repaid - - - - -	8,280 - -
- Consolidated 3 per cents. - - - 5,000 - -		- Life losses - - - - -	6,100 - -
	15,918 14 9	- Stamps - - - - -	183 5 -
		- Advertising - - - - -	931 16 2
31 December 1854:		- Salaries to manager, officers, and staff, including local secretaries and remuneration to directors and auditors	4,700 12 3
- Life premiums - - - - -	6,089 17 8	- Rent and taxes (including local offices) - - -	647 17 9
- Life renewals - - - - -	18,256 14 7	- House and office expenses (including messengers' wages - - - - -	271 2 -
- Loan guarantee fund - - - - -	829 10 11	- Postage and carriage of parcels - - - - -	187 8 6
- Annuity purchase-money - - - - -	3,163 10 8	- Printing, stationery, and engraving - - - - -	560 6 3
- Transfer fees, &c. - - - - -	2 8 -	- Commission, town and agency - - - - -	1,393 18 3
- Deposits - - - - -	8,875 - -	- Medical fees - - - - -	371 7 6
- Loan instalments paid - - - - -	11,980 8 3	- Incidental expenses, including expenses of local Boards of Management and travelling charges - - -	1,263 14 11
- Interest on loans, &c. - - - - -	1,604 16 9	- Dividend on shares - - - - -	917 10 11
		- Annuities paid - - - - -	1,715 13 11
		- Furniture and repairs of office - - - - -	179 2 4
		- Law expenses since the 31st December 1852 (paid this year) - - - - -	825 8 2
		- Surrendered policies - - - - -	49 10 6
		- Investigation fees - - - - -	16 5 6
		- Contingent charges (special) - - - - -	525 - -
		- Re-assurances (new) - - - - -	410 15 8
		- Re-assurances (renewals) - - - - -	102 10 -
			£. s. d.
		- Cash invested in consolidated 3 per cents. - - - - -	5,000 - -
		- Balance at bankers - - - - -	4,220 - 7
		- Due by agents, local and foreign, including agencies and local Boards at Australia, Cape of Good Hope, Bermuda, and Halifax, with renewals in course of collection and bills of short date - - - - -	8,489 8 10
			17,709 9 5
£.	66,721 1 7	£.	66,721 1 7

(signed) Benjamin Massey, Manager.

(signed) H. Stones,
T. G. Williams, } Directors.
H. Hamilton,

We have examined this balance sheet with the ledger, the ledger with the journal, the journal with the bankers' books, vouchers cheque books and cash books, and find the same respectively correct, and approve thereof accordingly; dated this 9th day of March 1855.

(signed) Geo. Bain,
Fredk. Woollatt, } Auditors.
E. W. G. Evans,

31.—MERCHANTS AND TRADESMEN'S MUTUAL LIFE ASSURANCE SOCIETY.

PLACE OF BUSINESS	- - - - - 5, Chatham-place, Blackfriars.
OBJECTS	- - - - - { Assurances on Single or Joint Lives, Survivorships and for limited terms, purchase and sale of Annuities for Lives and limited terms immediate and on Survivorships, and of Deferred Annuities, and Annuities to Children or Strangers payable from death of a parent or other persons, granting Endowments for Widows or Children, born or to be born, or for Strangers, and at all ages, and all other practical provisions immediate, deferred, reversionary or contingent on human Life, or for terms certain, Advances of Money on Real or Personal Securities, and all other business usually transacted by Societies of the like nature.
DATE OF COMPLETE REGISTRATION	- - - - - 28 May 1847.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 31 January 1851 to 31 January 1852.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Balance from last account - - - - -	2,999	18 6	By half premiums, premiums on which credit had not expired, included in last balance, since lapsed, or not taken up - - - - -	324	11 11
- Premiums - - - - -	6,304	5 5	- Claims - - - - -	1,660	- -
- Temporary guarantee fund (subscribed 33,150 £.) on which has been paid - - - - -	3,680	- -	- Expenses, including commissions, local Boards, printing, advertising, rent, directors' fees, salaries, &c. -	2,149	2 -
- Sundry accounts - - - - -	36	16 7	- Re-assurance - - - - -	37	19 10
- Interest - - - - -	185	9 2	- Sundry securities - - - - -	4,610	15 10
	£.	13,205 9 8	- Loans on policies - - - - -	1,287	5 9
			- Agents' balances - - - - -	1,296	- 11
			- Cash in ha - - - - -	28	4 3
			- Balance at bankers - - - - -	1,812	9 2
				£.	13,206 9 8

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
To Temporary guarantee fund - - - - -	3,680	- -	By Sundry securities - - - - -	4,610	15 10
- Sundry accounts - - - - -	36	16 7	- Loans on policies - - - - -	1,287	5 9
- Balance assurance fund - - - - -	5,317	19 4	- Agents' balances - - - - -	1,296	- 11
	£.	9,034 15 11	- Cash in hand - - - - -	28	4 3
			- Balance at bankers - - - - -	1,812	9 2
				£.	9,034 15 11

(signed) John MacGregor, Chairman.
David Fergusson.
C. Snewin.
John Carter.

(signed) J. MacGregor, Chairman.

We, the undersigned auditors of the Merchants and Tradesman's Mutual Life Assurance Society, have carefully examined the directors' accounts up to the 31st January last, and having compared the same with the receipts and vouchers, find them to be correct, dated 3d March 1852.

(signed) John Hall.
Frederick John Williams.

31.—MERCHANTS AND TRADESMEN'S MUTUAL LIFE ASSURANCE SOCIETY—*continued.*

(2.) BALANCE SHEET from 31 January 1852 to 31 January 1853.

RECEIPTS.		EXPENDITURE.	
	£. s. d.		£. s. d.
To Balance from last account - - -	£5,317 19 4	By Claims - - - - -	1,500 - -
- Less half-yearly and yearly premiums on which credit had not expired, since lapsed, or included in next account -	503 4 7	- Law charges - - - - -	61 5 -
	4,814 14 9	- Printing, stationery, and advertising - - -	475 18 6
- Premiums (renewals) - - - - -	5,288 16 7	- Agents' expenses and medical fees - - -	489 19 9
- Ditto (new) - - - - -	2,116 9 4	- Expenses, including salaries, rent, taxes, petty cash, directors' fees, &c. - - -	1,972 16 -
- Sundry accounts - - - - -	176 1 1	- Re-assurance - - - - -	54 18 10
- Temporary guarantee fund (subscribed 43,200 <i>l.</i>), on which is paid - - - - -	3,680 - -	- Proportion of preliminary expenses deducted from assets before declaring bonus - - -	714 14 -
	£. 16,076 1 9	- Sundry securities - - - - -	8,716 9 10
		- Agents' balances - - - - -	1,035 6 1
		- Cash at bankers, and short bills - - -	1,054 13 9
			£. 16,076 1 9

LIABILITIES AND ASSETS.

LIABILITIES.		ASSETS.	
	£. s. d.		£. s. d.
To Temporary guarantee fund - - - - -	3,680 - -	By Sundry securities - - - - -	8,716 9 10
- Sundry accounts - - - - -	220 11 7	- Agents' balances - - - - -	1,035 6 1
- Balance (exclusive of policy risk) to assurance fund -	6,905 18 1	- Cash at bankers, and short bills - - -	1,054 13 9
	£. 10,806 9 8		£. 10,806 9 8

LIABILITIES and ASSETS, including POLICY RISK, as on 9th March 1852, according to Valuation by F. G. P. Neison, Esq., Consulting Actuary.

LIABILITIES.		ASSETS.	
	£. s. d.		£. s. d.
To Total value of the sums assured, as at 9th of March 1852, including amount paid on guarantee fund, and expenses unpaid, and bonus then declared - -	97,304 4 7	By Total valuation of assets, as at 9 March 1852 - -	97,653 5 5
- Balance unappropriated - - - - -	349 - 10		
	£. 97,653 5 5		£. 97,653 5 5

(signed) *John Carter,*
C. Snewin,
Daniel MacFarlane, } Directors.

(signed) *John Carter,* Chairman.

The undersigned auditors of the Merchants and Tradesmen's Mutual Life Assurance Society have carefully examined the directors' accounts up to the 31st January last, and having compared the same with the receipts and vouchers, find them to be correct. Dated 3d March 1853.

(signed) *John Hall,*
Robert Bentham, } Auditors.

31.—MERCHANTS AND TRADESMEN'S MUTUAL LIFE ASSURANCE SOCIETY—continued.

(3.) BALANCE SHEET from 31 January 1853 to 31 January 1854.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Balance from last account - - - - -	6,905	18 1	By Claims, with bonuses thereon - - - - -	1,281	1 9
- Renewal premiums - - - - -	7,043	10 10	- Law charges - - - - -	37	12 10
- New ditto - - - - -	3,856	10 8	- Superintendency, agencies, travelling expenses, and local Boards - - - - -	643	15 2
- Sundry accounts - - - - -	382	14 2	- Agents' expenses and medical fees - - - - -	862	- 7
- Temporary guarantee fund (subscribed 43,250 £), on which is paid - - - - -	4,285	- -	- Printing, stationery, and advertising - - - - -	563	16 -
- Directors (cash advanced) - - - - -	2,000	- -	- Expenses, including salaries, rent, taxes, petty cash, stamps, &c. - - - - -	1,709	16 2
	£.	24,473 13 9	- Directors' fees - - - - -	750	- -
			- Re-assurance - - - - -	122	- 11
			- Surrendered policies - - - - -	28	- 6
			- Sundry securities - - - - -	14,816	14 7
			- Agents' balances - - - - -	1,623	18 11
			- Banker's balance, and short bills - - - - -	2,034	16 4
				£.	24,473 13 9

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
To Temporary guarantee fund - - - - -	4,285	- -	By Sundry securities - - - - -	14,816	14 7
- Directors (cash advanced) - - - - -	2,000	- -	- Agents' balances - - - - -	1,623	18 11
- Sundry accounts - - - - -	211	13 6	- Banker's balance, and short bills - - - - -	2,034	16 4
- Balance (exclusive of policy risk) - - - - -	11,978	16 4		£.	18,475 9 10
	£.	18,475 9 10			

(signed) *Thos. How,*
Jeffery Smith,
D. Fergusson, } Directors.

(signed) *Thos. How,* Chairman.

The undersigned auditors of the Merchants and Tradesmen's Mutual Life Assurance Society have carefully examined the directors' accounts up to the 31st January last, and having compared the same with the receipts and vouchers, find them to be correct. Dated 1st March 1854.

(signed) *John Hall,*
Benjamin Hooper,
Frederic Rowton, } Auditors.

(4.) BALANCE SHEET from 31 January 1854 to 31 January 1855.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Balance from last account (exclusive of 56 £. 15 s. 6 d. transferred to friendly accounts) - - - - -	11,922	- 10	By Claims, with bonuses thereon - - - - -	3,441	14 2
- New premiums - - - - -	4,487	16 2	- Commissions and medical fees - - - - -	1,320	2 10
- Renewal premiums - - - - -	10,266	14 9	- Local Boards, secretaries, superintendents of agents' branch offices, and advertising - - - - -	1,349	18 9
- Sundry accounts - - - - -	1,732	9 5	- Law charges - - - - -	128	19 6
- Temporary guarantee fund (subscribed 43,300 £), on which is paid - - - - -	4,290	- -	- Expenses, including salaries, rent, taxes, policy stamps, printing, stationery, petty cash, &c. - - - - -	2,004	11 2
	£.	32,699 1 2	- Directors' fees - - - - -	750	- -
			- Re-assurance - - - - -	190	- 6
			- Surrendered policies - - - - -	15	9 4
			- Sundry securities - - - - -	16,865	16 10
			- Agents' balances - - - - -	2,671	2 11
			- Banker's balance, and short bills - - - - -	3,961	5 2
				£.	32,699 1 2

31.—MERCHANTS AND TRADESMEN'S MUTUAL LIFE ASSURANCE SOCIETY—continued.

(4.) BALANCE SHEET from 31 January 1854 to 31 January 1855—continued.

LIABILITIES AND ASSETS.

LIABILITIES.					ASSETS.				
			£.	s. d.				£.	s. d.
To Temporary guarantee fund	-	-	4,290	- -	By Sundry securities	-	-	16,865	16 10
- Sundry accounts	-	-	300	- -	- Agents' balances	-	-	2,671	2 11
- Balance (exclusive of policy risk)	-	-	18,908	4 11	- Banker's balances, and short bills	-	-	3,961	5 2
			£.	23,498 4 11			£.	23,498 4 11	

(signed)

J. Smith,
C. Snewin,
R. Bentham,

(signed)

D. Ferguson, Chairman.

(signed)

John Hall,
Benjamin Hooper,

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32.—LONDON AND PROVINCIAL JOINT STOCK LIFE INSURANCE COMPANY--continued.

(1.) BALANCE SHEET from 14 September 1851 to 13 September 1852--continued.

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
To Loans to the company - - - - -	7,750	- -	By Loans on bonds, mortgages, &c. - - - - -	-	21,845 16 10
- Interest due to the company - - - - -	177	5 7	- Cash at the bankers - - - - -	£. 765 18 6	
- Sundries due by - ditto (say) - - - - -	220	- -	- Petty cash - - - - -	26 4 5	
- Due to the directors and auditors - - - - -	520	- -			792 2 11
- Policies passed for payment, and in progress - - - - -	600	- -	- Furniture - - - - -	- - - - -	360 - -
- Income tax - - - - -	25	9 11	- Stamps - - - - -	- - - - -	3 8 6
- Reserve for value of policies - - - - -	1,949	6 -	- Due from agents - - - - -	- - - - -	10 16 8
- Balance - - - - -	12,535	10 4	- Premiums due, and not paid - - - - -	- - - - -	200 6 8
	£.	23,777 11 10	- Interest due, and not paid - - - - -	- - - - -	565 - 3
				£.	23,777 11 10

We do hereby confirm the correctness of the within accounts,

(signed) Geo. H. Chambers.
Robert Laing.

33.—ATLAS FREIGHT INSURANCE ASSOCIATION.

PLACE OF BUSINESS - - - - -	6, Nile-street, Sunderland, Durham.
OBJECTS - - - - -	Insurance of the Freights of Ships.
DATE OF COMPLETE REGISTRATION - - - - -	27 September 1847.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 5 August 1848 to 5 August 1849.

N. B.—This Balance Sheet was not registered till after the date of the last Return.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
Balance in the hands of treasurer from last account - -	21	14 2½	Paid for policy stamp - - - - -	80	- -
Received on account of policy duty and registration ex- penses - - - - -	85	10 11	- Expense of getting additional stamp on policy - -	1	8 -
Received for overdrawings, shown as follows ; viz.			- for printing and stationery - - - - -	30	19 6
Amount apportioned among the share- holders and subscribers in respect of losses and averages, between 5 Au- gust 1847 and 5 August 1848 (being the liabilities mentioned in last year's account) - - - £. 557 7 1			- for receipt stamps - - - - -	-	13 3
And in respect of losses and averages between 5 August 1848 and 5 Au- gust 1849 - - - - -	3,013	1 7	- for directors' expenses - - - - -	18	13 -
	3,570	8 8	- for postages and delivering notices - - - - -	2	- 10
From which is deducted amount of average receipts given to sufferers in respect of the above losses and averages, and which does not come into the hands of the treasurers -	3,456	5 11	- W. Snowball for making half-yearly returns under Act 7 & 8 Vict. c. 110 - - - - -	6	12 8
		114 2 9	- for averages and salvages - - - - -	57	5 11½
Received amount recovered for loss of freight per ship "Mary Isabella" - -	114	13 -	Balance in the hands of the treasurer - - - - -	24	5 8
Less returned to subscribers - -	114	2 -			
		- 11 -			
	£.	221 18 10½		£.	221 18 10½

33.—ATLAS FREIGHT INSURANCE ASSOCIATION—*continued.*

(1.) BALANCE SHEET from 5 August 1848 to 5 August 1849—*continued.*

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
Losses and averages yet unsettled by the directors, the exact amount of which is not ascertained - - -	—		Balance in the hands of the treasurers -	24	5 8

AUDITORS' REPORT.

We, the undersigned auditors of the Atlas Freight Insurance Association, appointed by a general meeting of the association, having examined the accounts and balance sheet of the said association, do report that we find as follows; viz.

That the amount apportioned among the shareholders and subscribers to be paid to sufferers in respect of claims on the association for losses and averages, which amount has not come into the hands of the treasurers, is 3,456 *l.* 5 *s.* 11 *d.*

That the amount received by the treasurers, including the balance of last year's account, is 221 *l.* 18 *s.* 10 $\frac{1}{2}$ *d.*

That the amount paid by them is 197 *l.* 13 *s.* 2 $\frac{1}{2}$ *d.*; leaving a balance in their hands of 24 *l.* 5 *s.* 8 *d.*

That the liabilities of the said association consist of losses and averages yet unsettled by the directors, the exact amount of which is not ascertained.

That the assets of the said association consist of the aforesaid balance remaining in the hands of the treasurers of 24 *l.* 5 *s.* 8 *d.*

Dated at Sunderland, this 25th day of January 1850.

(signed) *John Clay.*
Hill Parker.

(2.) BALANCE SHEET from 5 August 1850 to 5 August 1851.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
Received on account of policy duty - - -	68	17 5	Balance due to the treasurers from last account - -	29	2 3
Received for overdrawings, shown as follows; viz.			Paid for policy stamp - - - - -	60	- -
Amount apportioned among the shareholders and subscribers in respect of losses and averages between 5 August 1849 and 5 August 1850 (being the liabilities mentioned in last year's account) - - - - -	1,420	14 8 $\frac{1}{2}$	„ for printing and stationery - - - - -	21	18 6
And in respect of losses and averages between 5 August 1850 and 5 August 1851 - - - - -	2,220	10 2 $\frac{1}{2}$	„ for receipt stamps for drawings - - - - -	1	15 -
	3,641	4 11	„ for directors' expenses - - - - -	10	14 6
From which deduct the amount of average receipts given to and collected by sufferers in respect of the above losses and averages, and which does not come into the hands of the treasurers - - - - -	3,446	10 2	„ for postages and delivering notices - - - - -	2	- -
		194 14 9	„ for registration expenses - - - - -	5	5 4
	£.	263 12 2	„ for averages and salvages - - - - -	102	10 3
			Balance in the hands of the treasurers - - - - -	30	6 4
				£.	263 12 2

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
Losses and averages yet unsettled by the directors, the exact amount of which is not ascertained - - -	—		Balance in the hands of the treasurers - - -	30	6 4

33.—ATLAS FREIGHT INSURANCE ASSOCIATION--continued.

(2.) BALANCE SHEET from 5 August 1850 to 5 August 1851--continued.

AUDITORS' REPORT.

We, the undersigned auditors of the Atlas Freight Insurance Association, having examined the accounts and balance sheet of the said association, do report that we find as follows; viz.

- That the amount apportioned among the shareholders and subscribers to be paid to sufferers in respect of claims on the association for losses and averages, which amount has not come into the hands of the treasurers, is 3,446 l. 10 s. 2 d.
- That the amount received by the treasurers is 263 l. 12 s. 2 d.
- That the amount paid by them is 204 l. 3 s. 7 d., which, together with the balance of 39 l. 2 s. 3 d. due to them from last year's account, leaves a balance remaining in their hands of 30 l. 6 s. 4 d.
- That the liabilities of the said association consist of losses and averages yet unsettled by the directors, the exact amount of which is not ascertained.
- That there are no assets, excepting the said balance in the hands of the treasurers of 30 l. 6 s. 4 d.

Dated at Sunderland, this 19th day of February 1852.

(signed) John Clay,
R. M. Hudson.

(3.) BALANCE SHEET from 5 August 1851 to 5 August 1852.

RECEIPTS.		EXPENDITURE.	
	£. s. d.		£. s. d.
Balance in the hands of the treasurers from last account -	30 6 4	Paid Messrs. Davison & Richards for Opinion per "Monarch" - - - - -	2 2 6
Received on account of policy duty - - - -	45 2 6	- for policy stamp - - - - -	50 - -
Received for overdrawings, shown as follows; viz.		- for printing and stationery - - - - -	21 16 -
Amount apportioned among the shareholders and subscribers in respect of losses and averages between 5 August 1850 and 5 August 1851, (being the liabilities mentioned in last year's account) - - - -	483 15 4½	- for receipt stamps for drawings - - - - -	- 17 -
And in respect of losses and averages between 5th August 1851 and 5th August 1852 - - - -	2,281 11 3½	- for directors' expenses - - - - -	7 1 6
	2,765 6 8	- for notices, postages, &c. - - - - -	1 5 -
From which deduct the amount of average receipts given to and collected by sufferers in respect of the above losses and averages, and which does not come into the hands of the treasurers - - - - -	2,667 9 7	- for registration expenses - - - - -	3 15 3
	97 17 1	- for averages and salvages - - - - -	64 2 10
	£. 173 5 11	Balance in the hands of the treasurers - - - - -	22 5 10
			£. 173 5 11

LIABILITIES AND ASSETS.

LIABILITIES.	ASSETS.
Losses and averages yet unsettled by the directors, the exact amount of which is not ascertained - - - -	Balance in the hands of the treasurers - - - -

AUDITORS' REPORT.

We, the undersigned auditors of the Atlas Freight Insurance Association, having examined the accounts and balance sheet of the said association, do report that we find as follows; viz.

- That the amount apportioned among the shareholders and subscribers to be paid to sufferers in respect of claims on the association for losses and averages, which amount has not come into the hands of the treasurers, is 2,667 l. 9 s. 7 d.
- That the amount received by the treasurers, inclusive of the balance of last year's account, is 173 l. 5 s. 11 d.
- That the amount paid by them is 151 l. 0 s. 1 d., leaving a balance in their hands of 22 l. 5 s. 10 d.
- That the liabilities of the said association consist of losses and averages yet unsettled by the directors, the exact amount of which is not ascertained.
- That there are no assets, excepting the said balance in the hands of the treasurers of 22 l. 5 s. 10 d.

Dated at Sunderland, this 6th day of January 1853.

(signed) John Clay, } Auditors.
R. M. Hudson, }

33.—ATLAS FREIGHT INSURANCE ASSOCIATION--continued.

(4.) BALANCE SHEET from 5 August 1852 to 5 August 1853.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
Balance in the hands of the treasurers from last account -	22	5 10	Paid for policy stamp - - - - -	50	- -
Received on account of policy duty - - - -	56	14 9	„ for printing and stationery - - - - -	23	17 6
Received for overdrawings, shown as follows; viz.			„ for receipt stamps for drawings - - - - -	1	5 4
Amount apportioned among the shareholders and subscribers in respect of losses and averages between 5 August 1851 and 5 August 1852 (being the liabilities mentioned in last year's account) - - - -	38	4 7½	„ for directors' expenses - - - - -	5	15 6
And in respect of losses and averages between 5 August 1852 and 5 August 1853 - -	2,375	12 5½	„ for notices, postages, &c. - - - - -	1	10 -
	2,413	17 1	„ for registration expenses - - - - -	3	10 4
From which deduct the amount of average receipts given to and collected by sufferers in respect of the above losses and averages, and which does not come into the hands of the treasurers -	2,286	7 -	„ for averages and salvages - - - - -	114	4 11
		127 10 1	Balance in the hands of the treasurers - -	6	7 1
	£.	206 10 8		£.	206 10 8

LIABILITIES AND ASSETS.

LIABILITIES.		ASSETS.	
	£ s. d.		£ s. d.
Losses and averages yet unsettled by the directors, the exact amount of which is not ascertained - - -	-	Balance in the hands of the treasurers - - - -	6 7 1

AUDITORS' REPORT.

We, the undersigned auditors of the Atlas Freight Insurance Association, having examined the accounts and balance sheet of the said association, do report that we find, as follows; viz.

That the amount apportioned among the shareholders and subscribers to be paid to sufferers in respect of claims on the association for losses and averages, which amount has not come into the hands of the treasurers, is 2,286 l. 7 s.

That the amount received by the treasurers (inclusive of the balance of last year's account), is 206 l. 10 s. 8 d.

That the amount paid by them is 200 l. 3 s. 7 d., leaving a balance in their hands of 6 l. 7 s. 1 d.

That the liabilities of the said association consist of losses and averages yet unsettled by the directors, the exact amount of which is not ascertained.

That there are no assets, excepting the said balance in the hands of the treasurers of 6 l. 7 s. 1 d.

Dated at Sunderland, this 10th day of January 1854.

(signed) John Clay,
R. M. Hudson, } Auditors.

33.—ATLAS FREIGHT INSURANCE ASSOCIATION—continued.

(5.) BALANCE SHEET from 5 August 1853 to 5 August 1854.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
Balance in the hands of the treasurers from last account -	6	7 1	Paid for policy stamp - - - - -	50	- -
Received of A. Whitfield, proportion of proceeds of provisions saved from the "Brenda" - - - -	1	15 4	„ for printing and stationery - - - - -	21	5 -
Received on account of policy duty - - - -	58	19 8	„ for receipt stamps for drawings - - - -	2	18 8
Received for overdrawings, shown as follows; viz.			„ for directors' expenses - - - - -	8	1 1
Amount apportioned among the shareholders and subscribers in respect of losses and averages, between 5 August 1852 and 5 August 1853 (being the liabilities mentioned in last year's account) - - - -	23	12 3	„ for notices, postages, &c. - - - - -	2	11 1
And in respect of losses and averages between 5 August 1853 and 5 August 1854 - - - -	3,007	7 7	„ for registration expenses - - - - -	2	12 4
	3,030	19 10	„ averages and salvages - - - - -	118	16 8½
From which deduct the amount of average receipts given to and collected by sufferers in respect of the above losses and averages, and which does not come into the hands of the treasurers - - - -	2,895	15 8			
	135	4 2			
Balance due to the treasurers - - - - -	3	18 7½			
	£.	206 4 10½		£.	206 4 10½

LIABILITIES AND ASSETS.

LIABILITIES.		ASSETS.	
	£. s. d.		£. s. d.
Losses and averages yet unsettled by the directors, the exact amount of which is not ascertained - - -	-	Nil.	-
Balance due to the treasurers - - - - -	3 18 7½		

(signed) Thos. Nicholson. (L. S.)
T. Thompson.

AUDITORS' REPORT.

We, the undersigned auditors of the Atlas Freight Insurance Association, having examined the accounts and balance sheet of the said association, do report that we find as follows; viz.

That the amount apportioned among the shareholders and subscribers to be paid to sufferers in respect of claims on the association for losses and averages, which amount has not come into the hands of the treasurers, is 2,895 l. 15 s. 8 d.

That the amount received by the treasurers (including the balance of last year's account) is 202 l. 6 s. 3 d.

That the amount paid by them is 206 l. 4 s. 10 ½ d., making a balance due to them of 3 l. 18 s. 7 ½ d.

That the liabilities of the association consist of the said balance due to the treasurers, and of losses and averages yet unsettled by the directors, the exact amount of which is not ascertained.

That there are no assets.

Dated at Sunderland, this 21st day of February 1855.

(signed) John Clay, } Auditors.
R. M. Hudson, }

33.—ATLAS FREIGHT INSURANCE ASSOCIATION—*continua.*

(6.) BALANCE SHEET from 5 August 1854 to 5 August 1855.

RECEIPTS.		EXPENDITURE.	
	£. s. d.		£. s. d.
Received on account of policy duty - - - -	63 2 6	Balance due to the treasurers from last account - -	3 18 7½
Received for overdrawings, shown as follows; viz.		Paid for policy stamp - - - - -	60 - -
Amount apportioned amongst the shareholders and subscribers in respect of losses and averages between 5 August 1853 and 5 August 1854 (being the liabilities mentioned in the last account) -	111 11 6	„ for printing and stationery - - - - -	25 18 -
And in respect of losses and averages between 5 August 1854 and 5 August 1855 - - - -	1,432 11 2	„ for receipt stamps for drawings - - - - -	1
	1,544 2 8	„ for directors' expenses - - - - -	8 18 6
		„ for notices, postages, &c. - - - - -	1 16 4
From which deduct the amount of average receipts given to and collected by sufferers in respect of the above losses and averages, and which does not come into the hands of the treasurers - - - - -	1,437 2 10½	„ for registration expenses - - - - -	4 8 4
	106 19 9½	„ for averages and salvages - - - - -	95 8 4
Balance due to the treasurers - - - - -	31 12 8		
	£. 201 14 11½		£. 201 14 11½

LIABILITIES AND ASSETS.

LIABILITIES.		ASSETS.	
	£. s. d.		£. s. d.
Losses and averages yet unsettled by the directors, the exact amount of which is not ascertained - - - -	- - -	Nil.	-
Balance due to the treasurers - - - - -	31 12 8		

AUDITORS' REPORT.

We, the undersigned auditors of the Atlas Freight Insurance Association, having examined the accounts and balance sheet of the said association, do report that we find as follows; viz.

That the amount apportioned amongst the shareholders and subscribers to be paid to sufferers in respect of claims on the association for loss and averages, which amount has not come into the hands of the treasurers, is 1,437*l.* 2*s.* 10½*d.*

That the amount received by the treasurers is 170*l.* 2*s.* 3½*d.*

That the amount paid by them (including the balance from last year's account) is 201*l.* 14*s.* 11½*d.*, leaving a balance due to them of 31*l.* 12*s.* 8*d.*

That the liabilities of the association consist of the said balance due to the treasurers, and of losses and averages yet unsettled by the directors, the exact amount of which is not ascertained.

That there are no assets.

Dated at Sunderland, this 20th day of February 1856.

(signed) *John Clay,*
R. M. Hudson, } Auditors.

34.—OCEAN MUTUAL MARINE INSURANCE ASSOCIATION.

PLACE OF BUSINESS - - - - - 54, Sans-street, Sunderland.

OBJECTS - - - - - Insurance of Ships.

DATE OF COMPLETE REGISTRATION - - - 27 September 1847.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 5 August 1848 to 5 August 1849.

N.B.—This Balance Sheet was not registered till after the date of the last Return.

RECEIPTS.		EXPENDITURE.	
	£. s. d.		£. s. d.
To Overdrawings, viz. : - - - - -		By Balance of last year's account - - - - -	5 17 5
Amount drawn on the shareholders and subscribers - - - £. 5,209 19 7		- Duty, and printing policy and rules, &c. - - - - -	167 6 4
Less receipts given to sufferers as per notice, and which does not come into the hands of the treasurer - - - - - 5,020 10 3		- Salvages - - - - -	114 2 11
	189 9 4	- Inspectors' accounts, and expenses of general meetings, &c. - - - - -	38 4 6
- Proportion of materials sold - - - - -	29 2 -	- Receipt stamps - - - - -	6 1 6
- Duty - - - - -	120 18 6	- Proportion of 100 l. to "Dreadnought" hospital ship - - - - -	6 2 -
Balance forward - - - - -	8 12 1	- Proportion of 50 l. to Widows' and Orphans' Fund - - - - -	3 1 -
		- Proportion of 20 l. to Shipwrecked Fishermen's Society - - - - -	1 17 -
		- Delivering notices, postages, lists, &c. - - - - -	5 9 3
£.	348 1 11	£.	348 1 11

LIABILITIES AND ASSETS.

LIABILITIES.		ASSETS.	
	£. s. d.		£. s. d.
Balance due the treasurer - - - - -	8 12 1	None.	-
Losses and averages yet unsettled by the directors, the exact amount of which is not ascertained - - - - -	-		

AUDITORS' REPORT.

We, the undersigned auditors of the Ocean Mutual Marine Insurance Association, report upon the annexed accounts:

That the amount apportioned among the shareholders and subscribers to be paid to sufferers in respect of claims on the association for losses and averages, which amount has not come into the hands of the treasurer, is 5,020 l. 10 s. 3 d.

That the amount received by the treasurer is 339 l. 9 s. 10 d., and the amount paid by him 342 l. 4 s. 6 d., which, with last year's balance of 5 l. 17 s. 5 d., makes a balance of 8 l. 12 s. 1 d. due to him.

(signed) John Clay.
Hill Parker.

35.—DARLINGTON MARINE ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - Darlington, Durham.

OBJECTS - - - - - { The business or purpose of the Company is the Insuring from Loss or Damage by the Sea or Enemy, and from other Risks expressed in each Policy, Goods, Merchandize, Corn, Flour and Wheat in sacks (except Salt, Lime or Goods shipped on deck, or on board any Vessel loaded or partially loaded with Lime).

DATE OF COMPLETE REGISTRATION - - - 11 October 1847.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 13 June 1851 to 11 June 1852.

RECEIPTS.		EXPENDITURE.	
13 June 1851 :	£. s. d.	1851 and 1852 :	£. s. d.
To Balance from last year's account - - - - -	21 11 11	By printing forms, books, &c. - - - - -	10 16 -
- Three new members admitted - - - - -	6 6 -	- General Shipping Gazette - - - - -	8 - -
28 October 1851 :		- Lloyd's Register Book - - - - -	3 3 -
- Cash of Messrs. Scott Brothers & Co., from the owners of the "Gazette" steamer, in running down the "Elizabeth" of Sunderland - - - - -	16 1 -	- Committee expenses on fixing premiums, &c. - - -	11 9 6
1851 and 1852 :		- Rent of office - - - - -	5 10 -
- Amount of premiums for the year - - - - -	1,863 6 10	- Poor's rate - - - - -	- 15 11
- Amount of policy duty received - - - - -	44 19 3	- Postages and petty expenses - - - - -	4 18 -
- Balance of interest up to this day - - - - -	18 1 8	- Book-keeper's salary - - - - -	75 - -
		- Surveyor's expenses in London - - - - -	6 6 -
		- The solicitor's charges sending returns to registrar -	5 3 10
		- Policy duty paid - - - - -	44 19 3
		- Amount of losses for the year - - - - -	282 7 3
		- Amount paid Scott Brothers & Co., one-fourth of 16l. ex the "Elizabeth" - - - - -	4 - 3
		- Dividend paid shareholders, at 16s. - - - - -	1,490 13 5
		Balance carried down - - - - -	17 4 3
	£. 1,970 6 8		£. 1,970 6 8
To balance brought forward, for next year - - - - -	17 4 3		

LIABILITIES AND ASSETS.

LIABILITIES.		ASSETS.	
Nil.	£. s. d.	See balance brought down as on the other side - - - - -	How Invested. -
			£. s. d.
		In the bank -	17 4 3

AUDITORS' REPORT.

We, the undersigned, the auditors of the Darlington Marine Assurance Company, duly appointed, report, that we have inspected and audited the accounts and balance sheet of the company for the past year, and do find them to be correct. As witness our hands this 8th day of June 1852.

(signed) John Buckton.
John H. Bowman.

35.—DARLINGTON MARINE ASSURANCE COMPANY—continued.

(2.) BALANCE SHEET from 11 June 1852 to 10 June 1853.

R E C E I P T S.			E X P E N D I T U R E.		
11 June 1852:	£.	s. d.	1852 and 1853:	£.	s. d.
To Balance from last year's account - - - -	17	4 3	By printing forms, books, &c. - - - - -	8	18 -
1852 and 1853:			- General Shipping Gazette - - - - -	8	- -
To six new members admitted - - - - -	12	12 -	- Lloyd's Register Book - - - - -	3	3 -
- Amount of premiums for the year - - - - -	1,815	15 6	- Committee meeting expenses on fixing premiums, &c. -	11	6 6
- Amount of policy duty received - - - - -	43	5 -	- Rent of office - - - - -	5	15 8
- Balance of interest up to this day - - - - -	12	- 4	- Poor's rate - - - - -	-	15 11
- Interest to 18 June - - - - -	-	11 9	- Postages and petty expenses - - - - -	4	5 4
			- Bookkeeper's salary - - - - -	75	- -
			- Surveyor's expenses in London - - - - -	6	6 -
			- The solicitor's charges sending returns to registrar -	4	10 2
			- Policy duty paid - - - - -	43	5 -
			- Amount of losses for the year and deferred from last general meeting - - - - -	252	16 6
			- Dividend paid shareholders, at 16s. - - - - -	1,452	12 4
			- Balance carried down - - - - -	24	14 5
	£.	1,901 8 10		£.	1,901 8 10
To Balance brought forward, for next year - - - -		24 14 5			

LIABILITIES AND ASSETS.

L I A B I L I T I E S.		A S S E T S.		
	£. s. d.		How Invested.	—
Nil.	—			£. s. d.
		See Balance brought down, as on the other side - - - - -	In the bank	24 14 5

AUDITORS' REPORT.

We, the undersigned, the auditors of the Darlington Marine Assurance Company, duly appointed, report that we have inspected and audited the accounts and balance sheet of the company for the past year, and do find them to be correct. As witness our hands this 9th day of June 1853.

(signed) John H. Bowman.
John Buckton.

35.—DARLINGTON MARINE ASSURANCE COMPANY—continued.

(3.) BALANCE SHEET from 10 June 1853 to 9 June 1854.

R E C E I P T S.			E X P E N D I T U R E.		
10 June 1853:	£.	s. d.	1853 and 1854:	£.	s. d.
To Balance from last year's account - - - -	24	14 5	By Printing forms, books, &c. - - - - -	8	16 -
1853 and 1854:			- General Shipping Gazette - - - - -	8	- -
To Fifteen new members admitted - - - - -	31	10 -	- Lloyd's Register Book - - - - -	9	3 -
- Amount of premiums for the year - - - - -	2,322	- 5	- Committee meeting expenses on fixing premiums -	11	6 6
- Amount of policy duty received - - - - -	56	5 6	- Rent of office - - - - -	5	10 -
- Interest to 17 June - - - - -	21	10 2	- Poor's rate and church rates - - - - -	-	15 11
			- Postages and petty expenses - - - - -	4	14 2
			- Bookkeeper's salary - - - - -	75	- -
			- Surveyor's expenses in London - - - - -	6	6 -
			- The solicitor's charges sending returns to registrar, &c. -	5	17 4
			- Policy duty paid - - - - -	56	- 10
			- Amount of losses for the year - - - - -	1,307	18 5
			- Dividend paid shareholders, at 8 s. - - - - -	928	16 2
			- Balance carried down - - - - -	29	15 8
	£.	2,456 - 6		£.	2,456 - 6
To Balance brought forward, for next year - - - -		29 15 8			

LIABILITIES AND ASSETS.

L I A B I L I T I E S.		A S S E T S.	
	£. s. d.		How Invested.
Nil.	-		
		See Balance brought down, as on the other side - - - - -	In the bank
			£. s. d.
			29 15 8

AUDITORS' REPORT.

We, the undersigned, the auditors of the Darlington Marine Assurance Company, duly appointed, report that we have inspected and audited the accounts and balance sheet of the company, and do find them to be correct. As witness our hands this 27th day of June 1854.

(signed) John H. Bowman.
John Buckton.

35.—DARLINGTON MARINE ASSURANCE COMPANY—*continued.*

(4.) BALANCE SHEET from 5 May 1854 to 4 May 1855.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Balance from last year's account - - - -	29	15 8	26 October 1854:		
- Thirteen new members admitted - - - -	27	6 -	By Paid W. Kirk & Co., loss postponed from last general meeting - - - - -	12	13 9
9 June 1854:			1854 and 1855:		
- Frederick Binns paid (partnership dissolved), re-entered as a new member - - - - -	2	2 -	By Printing forms, books, &c. - - - - -	15	15 5
1854 and 1855:			- General Shipping Gazette - - - - -	8	- -
To Amount of premiums for the year - - - -	2,742	4 2	- Lloyd's Register Book - - - - -	3	3 -
- Amount of policy duty received - - - - -	64	16 2	- Committee meeting expenses on fixing premiums - - - -	16	18 -
16 June:			- Rent of office - - - - -	5	10 -
To Bank interest up to this day - - - - -	26	19 9	- Poor's rates, &c. - - - - -	-	19 8
27 February:			- Postages and petty expenses - - - - -	5	5 3
To R. Price & Co., interest on 73 l. for 102 days, at 5 per cent. per annum - - - - -	1	- -	- Bookkeeper's salary - - - - -	71	5 -
- Interest on 74 l. for 36 days, as a fine - - - -	-	6 10	- Surveyor's expenses in London - - - - -	6	6 -
	£.	2,894 10 7	- The solicitor's charges sending returns to registrar - -	5	15 10
			- Policy duty paid - - - - -	64	2 10
			- Amount of losses for the year, 515 l. 8 s. 3 d., paid only	380	10 8
			- Dividend paid shareholders, at 15 s. 6 d. - - - -	2,125	4 2
			- Balance carried down - - - - -	173	1 -
				£.	2,894 10 7
To Balance brought forward, for next year - - - -	173	1 -			

LIABILITIES AND ASSETS.

LIABILITIES.		ASSETS.		
	£. s. d.		How Invested.	£. s. d.
Nil.	-	See Balance brought down, as on the other side - - - - -	In the bank	173 1 -

AUDITORS' REPORT.

We, the undersigned, the auditors of the Darlington Marine Assurance Company, duly appointed, report that we have inspected and audited the accounts and balance sheet of the company for the past year, and do find them correct. As witness our hands, this 18th day of June 1855.

(signed) *John H. Bowman.*
John Buckton.

36.—NORTH OF ENGLAND FIRE AND LIFE INSURANCE COMPANY.

PLACE OF BUSINESS - - - - - 25, Norfolk-street, Sheffield.

OBJECTS - - - - - { To effect Insurances against Damage or Destruction of Property by Fire.
To effect Insurances upon Lives and Survivorships and every description of Risk or Contingency dependent on the duration of Human Life, and to grant and purchase Annuities.
In consideration of Annual Premiums to become Surety or provide Surety for the fidelity and integrity of Clerks, Collectors and Receivers, and other Persons in whom pecuniary trust is or shall be reposed, and for the Protection and Indemnity of any Person by whom such trust shall be reposed, or who may be subject to any Loss or Liability by any Fraud or Dishonesty by the Persons so trusted.

DATE OF COMPLETE REGISTRATION - - - 13 October 1847.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 28 February 1851 to 28 February 1852.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
Balance in bank 28th February 1851 - - - - -	808	16 8	Investments in Government and other securities - - - - -	5,415	14 4
Fire premiums - - - - -	13,095	9 9	Loans in connexion with life assurances, &c. - - - - -	8,534	7 8
Life premiums - - - - -	4,245	5 3	Duty paid to Government - - - - -	4,886	14 4
Interest on investments - - - - -	1,790	16 7	Re-assurance (fire department) - - - - -	1,452	1 9
Government duty - - - - -	4,659	15 1	Surrenders and re-assurances (life department) - - - - -	168	19 2
Loans repaid - - - - -	3,544	5 -	Annuities - - - - -	1,145	17 8
Capital call of 1 <i>l.</i> per share paid - - - - -	9,958	10 -	Claims by death, including claims of last year unadjusted at 28th February 1851 - - - - -	900	- -
	£.	38,102 18 4	Losses by fire, including claims of last year unadjusted at 28th February 1851 - - - - -	9,474	1 8
			Commission and agency expenses - - - - -	1,688	11 -
			Fire engines: Glasgow, Sheffield, Rotherham, and Chesterfield - - - - -	497	16 -
			Salaries: Directors' fees, printing, advertising, rents, rates, taxes, &c. - - - - -	2,054	7 4
			Balance in the hands of bankers - - - - -	2,104	8 5
				£.	38,102 18 4

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
I. Capital paid up - - - - -	34,461	10 -	I. Investments in Government and other securities - - - - -	21,264	10 1
II. Life assurance fund:			II. Loans in connexion with life assurances and on debentures - - - - -	14,868	2 9
1. Life department - - - - - £. 10,715 17 2			III. House property in Sheffield - - - - -	3,208	17 -
2. Annuity department - - - - - 7,661 19 7			IV. Balances in the hands of bankers, Sheffield and London - - - - -	2,104	8 5
			V. Balances in the hands of agents - - - - -	3,012	6 7
III. Sums due by the company:			VI. Establishment charges - - - - -	3,591	13 1
1. Government duty - - - - - £. 1,443 12 1			VII. Sundries:		
2. Losses by fire, less sum due by guaranteeing offices - - - - - 986 19 8			1. Value of stamps on hand - - - - - £. 152 11 6		
			2. Engines: Sheffield, Rotherham, Chesterfield, and Glasgow - - - - - 1,099 1 1		
			3. Furniture: Sheffield, London, Dublin, and agencies - - - - - 1,271 13 9		
				2,523	6 4
	£.	55,269 18 6	VIII. Balance on profit and loss account, reduced from 6,188 <i>l.</i> 4 <i>s.</i> 1 <i>d.</i> at 28th February 1851 to - - - - -	4,696	14 3
				£.	55,269 18 6

Sheffield, 11 March 1852.

Examined and found correct.

(signed) George Stewart, Manager.

(signed) George Wilkinson, Auditor.

AUDITORS' REPORT.

Gentlemen,

The report and the balance sheet which the directors have forwarded to the shareholders contain such ample information as to the financial state of the affairs of the company, that we have only to give our concurrence thereto, and to verify the accuracy of the balances.

The accounts are periodically examined, and every class of expenditure is carefully considered in detail, so as to preclude the possibility of extravagance or want of economy in any department without being immediately reported.

The losses by fire have been considerable during the past year, but to prevent a recurrence of so large a proportion, every risk has been carefully revised, and with the exception of casualties which no human power can control, the shareholders may rest assured that the affairs of the company are in a very satisfactory condition.

The balance sheet exhibited this day contains a true and accurate statement of the funds and liabilities of the company, as the books were made up and balanced on the 28th February 1852, and we hereby declare the same to be correct and satisfactory.

(signed) George Wilkinson.
John Hall.
John Brown.

36.—NORTH OF ENGLAND FIRE AND LIFE INSURANCE COMPANY—continued.

(2.) BALANCE SHEET from 28 February 1852 to 28 February 1853.

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
I. Capital paid up - - - - -	35,671	- -	I. Loans in connexion with life assurances, railway debentures, and investments in Government and other securities - -	42,477	8 8
II. Life assurance and annuity funds - - - - -	17,156	- 9	II. Balances in the hands of bankers - - - - -	3,145	14 11
III. Sums due by the company :			III. Balances in the hands of agents - - - - -	2,040	10 9
1. Government duty - - - - -	£. 1,406	14 6	IV. Establishment charges - - - - -	3,591	13 1
2. Losses by fire under deduction of sums due by guaranteeing offices - - - - -	1,779	4 2	V. Value of engines in Sheffield and Rotherham, and of furniture in Sheffield, London, and agencies - - - - -	2,300	14 10
3. Claims by death admitted, but not yet payable - - - - -	1,100	- -	VI. Stamps on hand - - - - -	152	4 6
	4,285	18 8	VII. Balance of profit and loss account, which at February 1851 amounted to £138 l. 4 s. 1 d., now reduced to - - - - -	3,404	12 8
£.	57,112	19 5	£.	57,112	19 5

Sheffield, 9 March 1853.

Examined and found correct.

(signed) George Stewart, Manager and Actuary.

(signed) George Wilkinson, Auditor.

AUDITOR'S REPORT.

Gentlemen,
The shareholders have already been furnished with the report of the directors, and also with the balance sheet for the year ending 28th February 1853, which has been carefully made up from the company's books, and which, after a strict examination, I hereby declare to be correct.

The accounts and vouchers for payments are examined weekly, and they are also balanced and examined monthly, which enables the auditors to ascertain the position of the affairs of the company at each of these periods.

The losses by fire have been greater in this than in any former year, but in no instance does there appear any want of precaution or prudence on the part of the directors or other officers of the company. Every policy has undergone a careful revision, and no new policy is granted without the strictest inquiry into the nature and amount of the risk to be undertaken, so that no risk is incurred, except such as any other respectable office would undertake.

The actuary has examined and valued every life policy granted by the office; the result has proved highly satisfactory, and shows a considerable gain on the transactions in that department. The profits have been apportioned in accordance with the 106th clause in the deed of settlement.

The bonds and securities for money invested by the company have been produced and examined; all were found to be correct.

(signed) George Wilkinson, Auditor.

We also have examined the within mentioned accounts, and have found them correct.

(signed) John Brown.
George Wall.

(3.) BALANCE SHEET from 28 February 1853 to 31 December 1853.

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
Capital paid up - - - - -	35,671	- -	Loans in connexion with life assurances, railway debentures, and investments in Government and other securities - - - - -	44,870	17 10
Life assurance and annuity funds - - - - -	18,586	1 3	Balances in the hands of bankers - - - - -	1,083	1 1
Sums due by the company, consisting of claims under fire and life policies unadjusted at 31st December 1853, &c. - - - - -	2,184	17 3	Balances in the hands of agents, less Government duty - - - - -	4,300	- 9
			Establishment charges - - - - -	3,591	13 1
			Value of engines in Sheffield and Rotherham, and of furniture in Sheffield, London, and agencies - - - - -	2,298	4 10
£.	56,441	18 6	Stamps on hand - - - - -	66	7 3
			Balance on profit and loss account, reduced from £3,404 l. 12 s. 8 d. at February 1853 to - - - - -	222	13 8
			£.	56,441	18 6

Sheffield, 17 January 1854.

Examined and found correct.

(signed) George Stewart, Manager and Actuary.

19 January 1854.

(signed) George Wilkinson, Auditor.

AUDITORS' REPORT.

Gentlemen,
The Report of the directors, and the balance sheet for the 10 months ending 31st December 1853, have been already furnished to the shareholders. The books from which the balance sheet is made up have been carefully examined.

The vouchers for payments of money have also been compared with the several entries in the books, and we hereby declare the same to be correct and satisfactory.

The accounts are audited weekly, and balanced at the end of each month.

This practice enables the auditors and the directors to ascertain at each monthly period the exact state of the affairs of the company.

From the present favourable position of the establishment, and the improved management that has taken place within the last two years, the shareholders may confidently look forward to a continued and increasing prosperity.

The various securities for money invested by the company have been examined and found satisfactory.

(signed) George Wilkinson.
John Brown.
George Wall.

6 April 1854.

36.—NORTH OF ENGLAND FIRE AND LIFE INSURANCE COMPANY—*continued.*

(4.) BALANCE SHEET from 31 December 1853 to 31 December 1854.

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
Capital paid up - - - - -	35,671	- -	Loans in connexion with life assurances, railway debentures, and investments in Government and other securities, as per valuation - - - - -	47,751	12 10
Life assurance and annuity funds - - - - -	19,063	10 3	Balances in the hands of agents, less Government duty -	4,852	11 7
Sums due by the company, consisting of claims under fire and life policies unadjusted at 31st December 1854, &c.	2,415	13 11	Original expenses incurred in establishing the company -	3,591	13 1
Amount of liabilities - - - - -	57,150	4 2	Value of engines in Sheffield and Rotherham, and furniture in Sheffield, London, Glasgow, and agencies -	2,353	3 10
Balance - - - - -	1,450	2 1	Stamps on hand - - - - -	51	4 11
£.	58,600	6 3	£.	58,600	6 3

Sheffield, 2 January 1855.

(signed) *George Stewart*, Manager and Actuary.

5 January 1855.

Examined and found correct.

(signed) *George Wilkinson*, Auditor.

We have examined the account in detail from which the balance sheet now exhibited to the shareholders is made up, and we hereby declare the same to be correct and satisfactory, and that the balance in favour of the company is, as stated in the report of the directors, 1,450 *l.* 2 *s.* 1 *d.*

(signed) *George Wall,*
J. Brown,
George Wilkinson, } Auditors.

(5.) BALANCE SHEET from 31 December 1854 to 31 December 1855.

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
Capital paid up on 11,867 shares - - - - -	35,601	- -	Loans in connexion with life assurance, railway debentures, freehold property, and investment in Government and other securities - - - - -	47,573	7 4
Valuation of sums assured under life policies, bonuses thereon, annuity bonds, and expenses in collecting present income - - - - -	93,024	5 11	Valuation of premiums payable under life policies -	80,569	11 2
Sundry sums due by company, including unadjusted claims and unclaimed dividends - - - - -	5,358	4 4	Balances in the hands of agents - - - - -	6,181	- 11
Balance on account with banker in Sheffield and London -	1,515	5 -	Original expenses incurred in establishing the company -	3,591	13 1
Amount of liabilities - - - - -	135,498	15 3	Value of engines in Sheffield and Rotherham, and furniture in Sheffield, London, Glasgow, and agencies -	2,368	3 10
Surplus - - - - -	4,833	15 7	Stamps on hand - - - - -	48	14 6
£.	140,332	10 10	£.	140,332	10 10

Sheffield, 17 January 1856.

(signed) *George Stewart*, Manager and Actuary.

25 January 1856.

Examined and found correct.

(signed) *Geo. Wilkinson*, Auditor.

We have examined the account in detail from which the balance sheet is made up, and we hereby certify that the same is correct and satisfactory, and that the surplus or balance in favour of the company is 4,833 *l.* 15 *s.* 7 *d.* as therein stated.

(signed) *George Wilkinson.*
John Brown.
George Wall.

7 February 1856.

37.—ENGLISH WIDOWS' FUND AND GENERAL LIFE ASSURANCE ASSOCIATION.

PLACE OF BUSINESS	- - - - -	No. 67, Fleet-street, in the City of London.
OBJECTS	- - - - -	To make or effect Assurances upon Lives or Survivorship through the medium of the deposit of a single sum, or the payment only of a portion, or by annual payments; and to effect all such other Life Assurances as may be effected according to law; to grant and sell Annuities either for Lives or Years, and on Survivorships; to sell Endowments for Widows, Children, and other persons; to grant, sell, and purchase Life Interests, Ground Rents, and Reversions; to purchase and sell Policies of Assurance; to make Loans of Money for any period upon freehold, copyhold, or leasehold hereditaments or Government or other public securities; and generally to transact all matters connected with a Life Assurance Company.
DATE OF COMPLETE REGISTRATION	- - - - -	19 November 1847.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 1 January 1852 to 31 December 1852.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To balance at bankers, brought forward	-	-	By expenses of management:		
- Petty cash	-	-	Office expenses, rent, rates, coals, agency expenses, sundries	693	5 10
- Premiums on policies	-	-	Printing and stationery	100	- 7
- Annuities granted	-	-	Salaries, including resident director, actuary, clerks, &c., and auditors' remuneration	827	5 6
- Loans repaid	-	-	Medical officers (1848 and 1849)	210	- -
- Interest to 31 December 1852	-	-	Commission and advertising	402	8 1
- Income tax	-	-	- Paid annuitants	403	11 2
			- " Claims	3,100	19 -
			- " Interest to shareholders	155	- 2
			- " Re-assurances	219	4 -
			- " Surrender of policies	48	7 8
			- Advanced on various securities this year	2,460	- -
			- Interest due 31st December 1852	81	6 1
			- Half premiums on credit	143	9 10
			- Premiums (town department) due 31st December 1852	460	11 2
			- " (country) " " " " "	547	- 8
			- Balance:		
			- Petty cash in house	7	15 2
			- Cash at bankers	2,105	5 6
			- " in Secretary's hands	15	14 11
£.	12,176	5 4	£.	12,176	5 4

24 January 1853.

Examined and approved by, (signed) *Septimus Read,*
Henry White, } Auditors.
R. A. Westbrook,

MEMORANDUM OF ASSETS.

	£.	s. d.
Value of furniture, fixtures, and lease of premises	1,250	- -
Advanced on securities	4,705	18 -
Balance at bankers, in agents' hands, and premiums due	3,457	3 4
£.	9,413	1 4

37.—ENGLISH WIDOWS' FUND AND GENERAL LIFE ASSURANCE ASSOCIATION—continued.

(2.) BALANCE SHEET from 1 January 1853 to 31 December 1853.

I N C O M E.			E X P E N D I T U R E.		
	£.	s. d.		£.	s. d.
To Balance at bankers, brought forward -	2,195	5 6	By expenses of management:		
- Petty cash ditto - - - -	7	15 2	Office expenses, rent, rates, coals, agency expenses, sundries - -	872	16 5
- Cash in office - - - -	15	14 11	Printing and stationery - -	103	16 5
- Life assurance fund:			Salaries (including resident director, actuary, clerks, medical officers and auditors - - - -	867	- -
Premiums on policies to 31 December 1853 - - - -	6,589	12 2	Directors' fees, 1848, 1849, 1850, 1851, and 1852 - - - -	654	1 6
Annuities granted - - - -	1,586	9 -	- Commission and advertising - - - -		342 12 7
			- Law charges - - - -		54 1 -
			- Agency extension - - - -		246 6 8
- Loans repaid - - - -		510 13 4	- Paid annuitants - - - -		756 12 6
- Interest to 31 December 1853 - - - -		415 2 1	- Claims - - - -		407 12 11
- Income tax - - - -		27 11 5	- Interest and dividends to shareholders - - - -		326 5 5
			- Re-assurances - - - -		198 19 -
			- Surrender of policies - - - -		111 8 1
			- Income-tax - - - -		18 7 7
			- Renewal premium overpaid - - - -		16 11 6
			- Advanced on various securities this year - - - -	3,282	10 -
			- Interest due 31 December 1853 - - - -	243	17 3
			- Half premiums on credit - - - -	152	7 8
			- Premiums (town department) due 31 December 1853 - - - -	377	2 7
			- Ditto (country department) ditto - - - -	652	8 10
			- Balance: Petty cash in house - - - -	13	- 4
			„ Cash at bankers - - - -	1,642	18 3
			„ Cash in secretary's hands - - - -	7	7 1
					6,371 12 -
£.	11,348	3 7	£.	11,348	3 7

(signed) *Septimus Read,
Thomas Robinson,
F. W. Hamilton,*
(signed) *Henry Porcell, Chairman.*

We, the auditors, having examined the books of the company, and compared the several payments with the vouchers produced, find the above account correct.

(signed) *Lat. Geo. Crosse,
Edwin Arthur Coplestone,
R. A. Westbrook.*

MEMORANDUM OF ASSETS.

	£.	s. d.
Value of furniture, fixtures, and lease of premises - - - -	1,250	- -
Advanced on securities - - - -	7,477	14 8
Balance at bankers, agent's hands, and premiums due - - - -	2,845	4 9
£.	11,572	19 5

38.—BRITISH ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - 2, King-street, Cheapside.

OBJECTS - - - - - { For granting or effecting Insurances upon every description of Personal Property from Loss or Damage by Fire, and granting Assurances on a Life or Lives and Survivorships, &c., including the Lives of Officers in Her Majesty's Army or Navy, &c., at home or abroad, and in actual service, and with the usual business of a Fire and Life Assurance, Annuity, and Reversionary Interest Company.

DATE OF COMPLETE REGISTRATION - 23 December 1847.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 1 January 1851 to 31 December 1851.

Dr.			Cr.		
To paid capital fund - - - - -	£.	s. d.	By Debtors, viz., agents, life premiums on credit and sundries - - - - -	£.	s. d.
- Creditors; viz.			- Cash; viz.		
The Government for fire duties - £. 1,213 12 4			At bankers on general account £. 2,033 9 10		
Proprietors for interest unclaimed - 407 1 7			" on interest account - 55 5 -		
Tradesmen's accounts - - - 524 18 11			In office, petty cash - - - 43 7 3		
		2,145 12 10			2,162 2 1
- The general fund; viz.			- Investments; viz.		
Balance on 31 December 1850 - 594 14 4			In Government securities - - 8,538 2 6		
From 1 January to 31 December 1851 - - - 1,874 18 11			In other securities - - - 1,800 - -		
		2,469 13 3			26,538 2 6
			- Stamps on hand; viz.		
			Life policy stamps - - - 13 10 -		
			Fire policy stamps - - - 7 9 -		
					20 19 -
			- Outlay on premises, fixtures, and furniture - -		1,878 9 7
			- Preliminary expenses remaining to be apportioned -		2,778 10 4
	£.	34,942 12 6		£.	34,942 12 6

(signed) G. C. Begbie, Public Accountant,
10, Coleman-street.

(signed) George Smith, }
James Rhodes, } Directors.
Thomas Smith, }

(signed) Sydney Smirke, Chairman.

London, 18 May 1852.

We have audited the accounts included in this balance-sheet, and find he same correct.

(signed) John Burges Watson, }
David Moore, } Auditors.
J. Evans, }

The dissolution of this company was intimated on 12 July 1853.

39.—ETONIAN AND GENERAL LIFE ASSURANCE AND ENDOWMENT SOCIETY.

PLACE OF BUSINESS - - - - - 16, Hanover-street, Hanover-square.

OBJECTS - - - - - { The usual business of a Life Assurance and Endowment Society, with power under certain restrictions to assure the Lives of persons in every station, in different states of health, and wherever resident; and also with power to provide a fund for the support of old Etonians whom ill-health, or misfortune, has deprived of the means of livelihood.

DATE OF COMPLETE REGISTRATION - 31 December 1847.

No ACCOUNTS Registered since the Return of 19 March 1852.

40.—METROPOLITAN COUNTIES AND GENERAL LIFE ASSURANCE, ANNUITY, LOAN, AND INVESTMENT SOCIETY.

PLACE OF BUSINESS - - - - - 27, Regent-street, Waterloo-place, in the county of Middlesex.
 OBJECTS - - - - - { To grant Assurances on Lives, to grant Annuities, purchase Reversionary
 Interests, to sell Endowments, and carry on the usual and customary
 business of a Life Assurance Society.
 DATE OF COMPLETE REGISTRATION - - - - - 30 May 1848.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 25 March 1850 to 31 March 1851.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
Capital - - - - -	17,789	7 2	Loans, mortgages, and government stock - - -	8,305	6 3
Balance of profit and loss - - - - -	2,055	- 6	Premises - - - - -	2,031	4 -
			Cash due by agents - - - - -	1,416	15 11
			Receipts at chief office for renewals due - - -	536	7 7
			Policy stamps - - - - -	22	15 -
			Petty cash - - - - -	2	4 4
			Balance at bankers - - - - -	1,555	3 10
			Furniture - - - - -	506	10 11
			Preliminary expenses - - - - -	5,467	19 10
£.	19,844	7 8	£.	19,844	7 8

Errors excepted.

London, 4 April 1851.

(signed) Samuel Miller, Chairman.
 (signed) H. P. Fuller, } Directors.
 J. G. Frith, }
 Edward Lomax, }
 (signed) H. P. Buckler, } Auditors.
 J. S. Streeter, }

AUDITORS' REPORT.

We hereby certify that we have examined the accounts of this society up to the 31st day of March 1851, and compared the entries in the books with the vouchers, which we find correct.

London, 1 May 1851.

(signed) H. P. Buckler, } Auditors.
 J. S. Streeter, }

(2.) BALANCE SHEET from 31 March 1851 to 31 March 1852.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
Capital - - - - -	16,131	7 -	Loans, mortgages, and Government stock - - -	10,113	17 7
Balance of profit and loss - - - - -	6,037	12 5	Premises and furniture - - - - -	2,568	18 11
			Cash due by agents - - - - -	1,124	12 11
			Receipts at chief office for premiums due - - -	863	11 1
			Policy stamps in hand - - - - -	39	15 -
			Balance of petty cash - - - - -	9	2 2
			Balance at bankers - - - - -	1,780	14 5
			Preliminary expenses - - - - -	5,668	7 4
£.	22,168	19 5	£.	22,168	19 5

Errors excepted.

London, 13 April 1852.

(signed) G. F. Hotham, } Directors.
 T. N. Reeve, }
 H. P. Fuller, }
 J. W. Cowell, }
 (signed) H. P. Buckler, } Auditors.
 J. S. Streeter, }

AUDITORS' REPORT.

We hereby certify that we have examined the accounts of this society up to the 31st day of March 1852, and compared the entries in the books with the vouchers, which we find correct.

London, 19 April 1852.

(signed) H. P. Buckler, } Auditors.
 J. S. Streeter, }

40. METROPOLITAN COUNTIES AND GENERAL LIFE ASSURANCE, ANNUITY, &c., SOCIETY--continued.

(3.) BALANCE SHEET from 31 March 1852 to 31 March 1853.

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
Capital - - - - -	19,222	10 -	Government stock, loans and mortgages - - -	15,285	1 11
Balance of profit and loss - - - - -	8,835	2 11	Premises and furniture - - - - -	2,572	8 11
			Cash due by agents - - - - -	1,859	4 -
			Receipts at chief office for premiums due - - -	815	14 8
			Policy stamps in hand - - - - -	44	2 6
			Balance of petty cash - - - - -	10	2 3
			Balance at bankers - - - - -	1,679	13 10
			Preliminary expenses - - - - -	5,791	4 10
	£.	28,057 12 11		£.	28,057 12 11

Errors excepted.

London, 12 April 1853.

(signed) P. Hood,
H. P. Fuller,
Thos. N. Reeve,
John P. Griffin, } Directors.
(signed) H. P. Buckler,
J. S. Streeter, } Auditors.

AUDITORS' REPORT.

We hereby certify that we have examined the accounts of this society up to the 31st day of March 1853, and compared the entries in the books with the vouchers, which we find correct.

London, 16 April 1853.

(signed) H. P. Buckler,
J. S. Streeter, } Auditors.

(4.) BALANCE SHEET from 31 March 1853 to 31 March 1854.

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
Capital - - - - -	20,625	- -	Government stock, loans, and mortgages - - -	19,779	7 6
Balance of profit and loss - - - - -	11,870	1 5	Premises and furniture - - - - -	2,592	4 2
			Cash due by agents - - - - -	1,395	7 8
			Receipts at chief office for premiums due - - -	671	7 8
			Policy stamps in hand - - - - -	6	19 6
			Balance of petty cash - - - - -	4	11 4
			Balance at bankers - - - - -	2,182	11 3
			Preliminary expenses - - - - -	5,862	12 4
	£.	32,495 1 5		£.	32,495 1 5

Errors excepted.

London, 11 April 1854.

(signed) T. N. Reeve,
H. P. Fuller,
E. Vansittart Neale,
Samuel Driver, } Directors.
(signed) H. P. Buckler,
J. S. Streeter, } Auditors.

We hereby certify that we have examined the accounts of this society up to the 31st day of March 1854, and compared the entries in the books with the vouchers, which we find correct.

London, 15 April 1854.

(signed) H. P. Buckler,
J. S. Streeter, } Auditors.

10.—METROPOLITAN COUNTIES AND GENERAL LIFE ASSURANCE, ANNUITY, &c. SOCIETY--continued.

(5.) BALANCE SHEET from 1 April 1854 to 31 March 1855.

LIABILITIES AND ASSETS.

LIABILITIES.				ASSETS.			
	£.	s.	d.		£.	s.	d.
Capital - - - - -	20,792	10	-	Government stock, mortgages, loans - - - - -	21,460	18	4
Balance of profit and loss - - - - -	15,687	11	5	Premises and furniture - - - - -	2,627	2	2
				Cash due by agents - - - - -	2,350	13	10
				Receipts at chief office for premiums due - - - - -	595	14	6
				Half premiums, on credit - - - - -	1,220	15	3
				Petty cash in hand - - - - -	-	11	6
				Balance at bankers - - - - -	2,352	5	7
				Preliminary expenses - - - - -	5,870	19	10
				Policy stamps in hand - - - - -	1	-	-
£.	36,480	1	5	£.	36,480	1	5

Errors excepted.

London, 13 April 1855.

(signed) *H. P. Fuller,*
Samuel Driver,
T. N. Reeve,
B. Price. } Directors.
(signed) *H. P. Buckler,*
J. S. Streeter, } Auditors.

We hereby certify that we have examined the accounts of this society up to the 31st day of March 1855, and compared the entries in the books with the vouchers, which we find correct.

London, 23 April 1855.

(signed) *H. P. Buckler,*
J. S. Streeter, } Auditors.

41.—COUNTY HAIL-STORM INSURANCE COMPANY.

PLACE OF BUSINESS - - - - -	The Town of Hertford.
OBJECTS - - - - -	To ensure from Loss or Damage by Hail, Growing Corn, Seeds, Vegetables, Green and all growing Crops, and all other Agricultural Produce of every description, and also Plants, Trees, Shrubs, and other things growing in Nursery or other Gardens, and all other Horticultural Produce whatsoever; and also the Glass in Dwelling-houses and other Buildings and Tenements, and in Churches and Chapels, Hothouses, Greenhouses, Conservatories, Garden-pits and Frames, and Skylights respectively, situate and being within the county of Hertford, or in any county or counties of England or Wales.
DATE OF COMPLETE REGISTRATION - -	31 May 1848.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 1 January 1852 to 31 December 1852.

RECEIPTS.				EXPENDITURE.			
	£.	s.	d.		£.	s.	d.
Premiums received for insurance on corn -	3,580	5	3	Postages, carriage of parcels, &c. - - - - -	46	19	6
Ditto - - - - ditto - on seeds	157	16	2	Ditto - - - agencies - - - - -	55	1	4
Ditto - - - - ditto - on glass	40	3	3	Advertising - - - - -	65	7	-
				Printing - - - - -	55	7	9
				Stationery - - - - -	8	19	6
				Books of account - - - - -	7	-	-
				Salaries - - - - -	254	4	-
				Rent - - - - -	13	-	-
Interest received - - - - -	167	6	3	Income tax - - - - -	4	13	8
Discount on stamps - - - - -	2	9	6	Directors' attendances - - - - -	200	-	-
				£. 10. per reduction of preliminary ex-			
				penses - - - - -	35	18	1
				Dividend of £. 4 per cent. to shareholders - - - - -	-	-	-
Transfer fees - - - - -				Commission to agents - - - - -	£. 412	16	-
				Stamps - - - - -	149	5	-
				Survey of losses - - - - -	82	6	6
				Compensation for losses - - - - -	914	4	2
				Balance of undivided profits - - - - -			
£.	3,949	2	11	£.	3,949	2	11

41.—COUNTY-HAIL STORM INSURANCE COMPANY—*continued.*(1.) BALANCE SHEET from 1 January 1852 to 31 December 1852—*continued.*

LIABILITIES AND ASSETS.

LIABILITIES.				ASSETS.									
	£.	s.	d.	£.	s.	d.					£.	s.	d.
Proprietors' Fund :							Furniture -	-	-	-	-	-	72 13 7
Deposit on shares -	-	-	-	167	6	-	Stamps on hand (117 at 2s. 6 d.)	-	-	-	-	-	14 12 6
First call on shares -	-	-	-	3,346	-	-	Cash due from agents -	-	-	-	-	-	20 13 1
				3,513	6	-	Ditto - ditto -	-	-	-	-	-	73 - 1
Premium on shares -	-	-	-	17	10	-	Cash, 3 per cent. Consols -	-	-	-	-	-	4,751 12 8
Dividend payable to shareholders -	-	-	-	141	6	6	Cash with bankers -	-	-	-	-	-	652 6 2
Reserved fund -	-	-	-	3,206	12	9	Ditto - ditto at interest -	-	-	-	-	-	2,500 - -
Balance of profit for the year ending 31 December 1852 -				1,529	5	7	Preliminary expenses -	-	-	-	-	-	323 2 9
	£.			8,408	-	10					£.		8,408 - 10

We, the undersigned, have examined the foregoing balance sheet, and compared the items it comprises with the several books and vouchers relating thereto, and have found the same to be correct; and we certify and declare that the balance of undivided profits for the year ending 31 December 1852, amounts to the sum of 1,529*l.* 5*s.* 7*d.*, as above stated.

15 January 1853.

(signed) *Edward Robert Spence,*
John Marchant, } Auditors.

(2.) BALANCE SHEET from 1 January 1853 to 31 December 1853.

RECEIPTS.				EXPENDITURE.					
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Premiums received for insurance on corn	- 3,528	1	4				Postages, carriage of parcels, &c.	- -	57 9 5
Ditto - ditto - - - - seeds	- 156	6	10				Ditto - ditto agencies	- -	55 15 3
Ditto - ditto - - - - glass	- 34	-	3				Advertising - - - - -	- -	83 16 11
				4,018	8	5	Books of account - - - - -	- -	3 3 -
							Printing - - - - -	- -	83 8 -
Interest on Consols and from bankers	- - - -			200	5	9	Stationery - - - - -	- -	11 1 4
Transfer fees - - - - -	- - - -			3	5	-	Travelling expenses	- - - -	2 12 6
							Solicitors' expenses	- - - -	13 - -
							Salaries - - - - -	- -	274 4 -
							Rent - - - - -	- -	23 - -
							£. 10 per cent. reduction of preliminary expenses	- - - -	32 6 3
							Ditto - ditto - of furniture	- -	7 5 4
									647 2 -
							Commission to agents - - - - -	- - - -	419 13 4
							Stamps used for agreements	- - - -	10 15 -
							Survey of losses - - - - -	- - - -	80 18 3
							Compensation for losses	- - - -	2,401 19 10
									2,482 18 1
							Directors' attendance - - - - -	- - - -	200 - -
							Dividend at 4 per cent. to shareholders	- - - -	212 12 4
							Balance to reserved fund - - - - -	- - - -	248 18 5
	£.			4,221	19	2		£.	4,221 19 2

41.—COUNTY HAIL-STORM INSURANCE COMPANY—*continued.*

(2.) BALANCE SHEET from 1 January 1853 to 31 December 1853—*continued.*

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.			
	£.	s. d.		How Invested.		
Proprietors' fund - - - - -	5,875	- -		£. s. d.	£. s. d.	
Premiums on shares - - - - -	28	- -	Furniture - - - - -	- - -	65	8 3
Insurance fund, bonus account - - - - -	71	8	Stamps on hand - - - - -	- - -	4	12 6
Dividends payable to shareholders - - - - -	241	6 1	Cash due from agents - - - - -	- - -	22	13 -
Reserved fund - - - - -	3,734	16 9	Ditto - ditto - - - - -	- - -	74	5 -
			Cash - - - - -	With bankers	741	3 3
			Ditto - - - - -	3 p'cent. Consols	8,751	12 8
			Preliminary expenses - - - - -	- - -	290	16 6
£.	9,950	11 2		£.	9,950	11 2

We, the undersigned, have examined the foregoing balance sheet, and compared the items it comprises with the several books and vouchers relating thereto, and have found the same to be correct; and we beg to add that the system of bookkeeping adopted, and the manner in which the accounts of the company are kept, reflect the highest credit on the management of the office.

(signed) *Ed. Robt. Spence,* } Auditors.
Jno. Marchant,

(3.) BALANCE SHEET from 1 January 1854 to 31 December 1854.

RECEIPTS.			EXPENDITURE.			
	£. s. d.	£. s. d.		£. s. d.	£. s. d.	
Premiums received for insurance on corn -	4,686	16 3	Expenses incurred in the establishment of agencies, carriage of parcels, postages, and incidental expenses - - - - -	99	13 11	
Ditto - ditto - - - - on seeds -	241	6 2	Advertising - - - - -	79	2 3	
Ditto - ditto - - - - on glass -	55	9 11	Printing - - - - -	61	9 6	
		4,983	Stationery - - - - -	3	18 4	
			Salaries - - - - -	279	4 -	
Interest on Consols and from bankers - - - - -		284	Rent - - - - -	33	- -	
Transfer fees - - - - -		1	Income tax - - - - -	3	6 10	
			£. 10 per cent. reduction of preliminary expenses - - - - -	29	1 8	
			Ditto - ditto - furniture - - - - -	7	5 4	596
						1 10
			Commission to agents - - - - -	- - -	521	14 3
			Stamps (used for agreements) - - - - -	- - -	5	17 10
			Survey of losses - - - - -	89	3 6	
			Compensation for losses - - - - -	636	18 6	726
						2 -
			Directors' attendance - - - - -	- - -	200	- -
			Dividend at 4 per cent. to shareholders - - - - -	- - -	235	1 -
			Balance to reserved fund - - - - -	- - -	2,983	16 9
£.	5,268	13 8		£.	5,268	13 8

41.—COUNTY HAIL-STORM INSURANCE COMPANY—*continued.*(3.) BALANCE SHEET from 1 January 1854 to 31 December 1854—*continued.*

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		How Invested.	£. s. d.
Proprietors' fund - - - - -	5,875	- -			
Premiums on shares - - - - -	28	- -			
Insurance fund, bonus account - - - - -		68 19 2	Furniture - - - - -		58 2 11
Dividends due to shareholders - - - - -		280 9 6	Stamps on hand - - - - -		8 12 6
Reserved fund - - - - -		6,718 13 6	Cash due from agents - - - - -		37 - 9
			Ditto - ditto - - - - -		162 9 5
			Cash - - - - -	With bankers	943 1 9
			Cash - - - - -	3 p'cent. Consols	11,500 - -
			Preliminary expenses - - - - -		261 14 10
	£.	12,971 2 2			£. 12,971 2 2

We, the undersigned, have examined the foregoing balance sheet, and compared the items it comprises with the several books and vouchers relating thereto, and have found the same to be correct.

(signed) *Ed. Robt. Spence,*
Jno. Marchant, } Auditors.

Hertford, 20 January 1855.

(4.) BALANCE SHEET from 1 January 1855 to 31 December 1855.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£. s. d.	£. s. d.
Premiums received for insurance on corn	4,482	17 -	Expenses incurred in the establishment of agencies, carriage of parcels, postages and incidental expenses - - - - -	90 10 5	
Ditto - - - ditto - - seeds	192	8 11	Advertising - - - - -	77 15 4	
Ditto - - - ditto - - glass	43	11 3	Printing - - - - -	67 1 -	
			Stationery - - - - -	9 17 2	
Interest on Consols - - - - -		334 6 -	Salaries - - - - -	279 4 -	
Transfer fees - - - - -		- 17 6	Rent - - - - -	33 - -	
			Income tax - - - - -	56 7 2	
			£. 10 per cent. reduction of preliminary expenses - - - - -	26 3 6	
			Ditto - - ditto, furniture - - - - -	7 5 4	
					647 3 11
			Commission to agents - - - - -		486 4 2
			Stamps (used for agreements) - - - - -		8 11 -
			Survey of losses - - - - -	98 19 4	
			Compensation for losses - - - - -	249 19 10	
					348 19 2
			Directors' attendance - - - - -		200 - -
			Dividend at 4 per cent. to shareholders - - - - -		234 10 10
			Balance of profit on the year - - - - -		3,128 11 7
	£.	5,054 - 8			£. 5,054 - 8

41.—COUNTY HAIL-STORM INSURANCE COMPANY—*continued.*

(4). BALANCE SHEET from 1 January 1855 to 31 December 1855—*continued.*

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		How Invested.	£. s. d.
Proprietors' fund - - - - -	5,875	- -			
Premiums on shares - - - - -	28	- -			
Insurance fund, bonus account - - - - -	67	15 1	Furniture - - - - -	- - - - -	50 17 7
Dividends payable to shareholders - - - - -	292	12 3	Stamps on hand - - - - -	- - - - -	5 11 1
Reserved fund - - - - -	6,718	13 6	Cash - - - - -	With bankers - - - - -	552 19 6
Balance of undivided profit - - - - -	3,128	11 7	Ditto - - - - -	- ditto, at interest - - - - -	1,000 - -
			Ditto - - - - -	Due from agents - - - - -	30 - 9
			Ditto - - - - -	- ditto - ditto - - - - -	235 12 2
			Ditto - - - - -	In 3 p'cent. Consols - - - - -	14,000 - -
			Preliminary expenses - - - - -	- - - - -	235 11 4
£.	16,110	12 5		£.	16,110 12 5

We, the undersigned, have examined the foregoing balance sheet, and compared the items it comprises with the several books and vouchers relating thereto, and have found the same to be correct; and we certify and declare that there is a balance of profits amounting to 3,128 *l.* 11 *s.* 7 *d.* in favour of the company for the year ending 31 December 1855. We beg to add, that the accounts of the company are kept in a most clear and satisfactory manner.

(signed) *Ed. Robt. Spence,* } Auditors.
John Marchant,

Hertford, 12 January 1856.

42.—PHENIX LIFE ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - No. 16, Dale-street, Liverpool, and No. 1, Leadenhall-street, London.

OBJECTS - - - - - To assure Lives, Endowments and Annuities, and to lend Money in sums from 5 *l.* to 500 *l.*

DATE OF COMPLETE REGISTRATION - - - 2 June 1848.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 30 June 1851 to 31 December 1851.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Balance in secretary's hand last half year - - -	24	9 3 ½	By Cash paid for salaries - - - - -	80	12 9
- Premiums received - - - - -	243	7 10 ½	- „ deaths - - - - -	61	5 -
- Repayments of loans - - - - -	61	7 10 ½	- „ loans to assured persons - - - - -	90	7 9
- Stationery sold - - - - -	-	7 7	- „ office expenses - - - - -	4	16 2 ½
- Loan forms - - - - -	-	12 4	- „ registration ditto - - - - -	-	16 6
- Cash received from treasurer - - - - -	13	1 2	- „ on withdrawn policies - - - - -	3	19 11
- Ditto, for policies - - - - -	-	8 -	- „ J. Wason, balance of account due to him - - -	5	1 2
- Ditto, Rev. J. Bartlett, on account of shares - - -	25	- -	- „ auditors' fees - - - - -	1	- -
			- „ rent of office - - - - -	10	- -
			- „ printer's bills - - - - -	10	- -
			- „ travelling expenses - - - - -	14	5 -
			- „ stamp office for policies - - - - -	2	10 -
			- „ Rev. J. Bartlett, remuneration for services - -	25	- -
			- Balance in secretary's hands - - - - -	58	19 10
£.	368	14 1 ½	£.	368	14 1 ½

42.—PHENIX LIFE ASSURANCE COMPANY—*continued.*(1.) BALANCE SHEET, from 30 June 1851 to 31 December 1851—*continued.*

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
To Balance due treasurer - - - - -	5	11 2	By Balance of loans due from assured persons - - -	106	- -
- „ J. Southward, for printing - - - - -	3	19 -	- Cash in secretary's hands - - - - -	58	19 10
			- Value of office fixtures, &c., estimated at - - -	26	10 -
			- Ditto books, policies, &c. - - - - -	25	- -
	£.	9 10 2		£.	216 9 10

AUDITORS' REPORT.

To the Shareholders of the Phoenix Life Assurance Company,

Your auditors have much pleasure in having to report that after a careful examination of the accounts for the past half-year, they have found them correct.

Your auditors have also much pleasure in stating that they have learned from the acting directors that since the last half-year, considerable progress has been made towards the establishment of the company in the metropolis, several highly influential gentlemen in London having taken up shares in the company, with the view of effecting that object; this of itself is a highly important circumstance, as it at once places the company, in point of respectability, upon a footing equal to that of any office extant. Since the close of the year, this business has progressed towards completion without interruption, and it may be now said to be fairly consummated.

As a natural consequence of this arrangement, it has become necessary to procure a new office, and your directors are happy to state that a most eligible one has been procured in a central situation.

Under all the circumstances, your auditors and directors are of opinion that they have very fair grounds to congratulate their fellow shareholders on the success which now seems to attend their efforts to elevate the character of the company, and promote its welfare.

(signed) *Thos. Elliott,* } Auditors.
Joseph Kirwan, }

9 March 1852.

(signed) *Edward Frodsham Percy,* Chairman.

(2.) BALANCE SHEET, from 1 January 1852 to 24 June 1853.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Shares - - - - -	2,082	7 11	By house repairs, rent, rates, taxes, coals, and gas, fire insurance and surveyor's charges - - - - -	323	6 4
- Premiums - - - - -	3,088	15 1	- Printing, stationery, postages, petty expenses, and registration charges - - - - -	626	17 9
- Deposits - - - - -	1,698	5 -	- Advertisements, agency, and travelling expenses, and medical fees - - - - -	646	15 6
- Sundry accounts due - - - - -	73	8 2	- Salaries and medical officers - - - - -	1,165	2 1
- Sundry accounts due to the company, omitted in former balance - - - - -	147	6 3	- Paid claims for deaths - - - - -	306	- -
- Balance from last account - - - - -	58	19 10	- Paid for policies surrendered - - - - -	54	10 11
			- Re-assurances and commission - - - - -	996	18 9
			- Law charges, interest, and incidental expenses - - -	491	12 10
			- Balance: Investments, property purchased, and in hands of agents - £. 1,887 14 6		
	£.	7,149 2 3	Policy stamps in hand - - - - -	12	10 -
			In manager's hands - - - - -	120	13 8
			At bankers - - - - -	516	19 11
				£.	2,537 18 1
				£.	7,149 2 3
To balance brought down - - - - -	2,537	18 1			

(signed) *Rowland Gardiner Alston,* } Directors.
R. H. Goolden, }
Maurice Evans, }

24 June 1853.

Having carefully examined the books, documents, and vouchers of the Phoenix Life Assurance Company, we hereby certify that the same are correct.

We have much pleasure in recording our satisfaction at the manner in which the books have been kept.

(signed) *John Gardiner,* } Auditors.
R. Cecil Austin, }

London, 26 August 1853.

43.—ENGINEERS', MASONIC, AND UNIVERSAL MUTUAL LIFE ASSURANCE SOCIETY.

PLACE OF BUSINESS	- - - - -	345, Strand.
OBJECTS	- - - - -	{ Life Assurance, and granting Loans and Annuities, and other business usually carried on by Life Assurance Companies.
DATE OF COMPLETE REGISTRATION	- - - - -	
	- - - - -	7 June 1848.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 31 December 1850 to 31 December 1851.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Cash balance from last year	-	-	By Charge of management, advertisements, printing, rent and salaries	-	-
- Premiums	-	-	- Branch offices and agencies	-	-
- Loan investigation fees	-	-	- Commissions	-	-
- Repayments of loans	-	-	- Medical officers and referees	-	-
- Loans by directors	-	-	- Policy stamps	-	-
			- Furniture	-	-
			- Interest on loans	-	-
			- Re-assurances and policies purchased	-	-
			- Claims	-	-
			- Investments	-	-
			- Balance	-	-
	£.	14,117 - 5		£.	14,117 - 5

We, the undersigned, the auditors of the Engineers', Masonic, and Universal Mutual Life Assurance Society, having carefully examined the directors' accounts for the year ending 31st December 1851, and compared the same with the vouchers, find them to be correct, and hereby confirm them.

(signed) J. Surrage,
Mont. Jno. Tatham,
Geo. Cates,
D. Cullington, Jun. } Auditors.

Dated this 4th day of February 1852.

(2.) BALANCE SHEET from 31 December 1851 to 31 December 1852.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Cash balance from last year	-	-	By Expenses of head office	-	-
- Premiums	-	-	- Expenses of branch offices and agencies	-	-
- Loan investigation fees	-	-	- Medical referee fees	-	-
- Repayments of loans	-	-	- Policy stamps	-	-
- Deposit account	-	-	- Commission	-	-
- Purchase money for annuities	-	-	- Interest	-	-
			- Re-assurances	-	-
			- Policies purchased	-	-
			- Annuities	-	-
			- Claims	-	-
			- Furniture and fittings	-	-
			- Cash balance	-	-
			- Policy stamps on hand	-	-
			- Invested on security	-	-
	£.	19,126 8 -		£.	11,775 8 9
				£.	19,126 8 -

We, the undersigned, the auditors of the Engineers', Masonic, and Universal Mutual Life Assurance Society, having carefully examined the directors' accounts for the year ending 31st December 1852, and compared the same with the vouchers, find them to be correct.

(signed) Montagu John Tatham,
George Cates,
D. Cullington, Jun. } Auditors.
J. Surrage,

Dated the 9th day of February 1853.

43.—ENGINEERS', MASONIC, UNIVERSAL, AND MUTUAL LIFE ASSURANCE SOCIETY—*continued.*

(3.) BALANCE SHEET from 31 December 1852 to 31 December 1853.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Cash balance from last year - - - - -	4,984	14 8	By Expenses of head office - - - - -	3,219	10 10
- Policy stamps in hand - - - - -	6	7 6	- Ditto - branch offices and agencies - - -	628	- 5
- Premiums - - - - -	10,103	6 1	- Medical referee fees - - - - -	297	3 -
- Loan investigation fees - - - - -	42	11 9	- Policy stamps - - - - -	115	- 7
- Repayment of loans - - - - -	4,082	14 9	- Commission - - - - -	441	14 -
- Deposit account - - - - -	3,659	19 8	- Interest - - - - -	259	18 2
			- Re-assurances - - - - -	254	18 -
			- Policies purchased - - - - -	195	19 5
			- Annuities - - - - -	90	13 4
			- Claims - - - - -	1,625	- -
			- Furniture and fittings - - - - -	61	10 4
			Cash balance - - - - -	£. 2,011	11 3
			Policy stamps in hand - - - - -	10	12 -
			Invested on security - - - - -	12,498	12 11
			Loans on policies - - - - -	1,169	10 2
				15,690	6 4
	£.	22,879 14 5		£.	22,879 14 5

We, the undersigned, the auditors of the Engineers', Masonic, and Universal Mutual Life Assurance Society having carefully examined the directors' accounts for the year ending 31 December 1853, and compared the same with the vouchers, find them to be correct, and hereby confirm them.

(signed) *George Cates,*
D. Cullington, Jun.,
J. Surridge,
Montagu John Tatham, } Auditors.

Dated this 16th day of February 1854.

(4.) BALANCE SHEET from 31 December 1853 to 30 December 1854.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Cash balance from last year ¶ - - - - -	2,011	11 3	By Expenses of head office - - - - -	3,125	9 4
- Policy stamps in hand - - - - -	10	12 -	- Ditto - branch offices and agencies - - -	446	8 5
- Premiums - - - - -	10,048	6 8	- Medical officers and referees - - - - -	263	10 6
- Loan investigation fees - - - - -	39	2 9	- Policy stamps - - - - -	33	13 5
- Repayment of loans and interest - - - - -	4,615	- 11	- Commission - - - - -	471	17 11
- Deposit account - - - - -	940	9 7	- Re-assurances - - - - -	317	4 3
- Purchase money of an annuity - - - - -	150	- -	- Policies purchased and premiums returned - -	244	2 11
			- Annuities - - - - -	3	12 10
			- Claims - - - - -	3,400	- -
			- Furniture and fittings - - - - -	5	7 -
			Cash balance - - - - -	£. 2,183	7 4
			Policy stamps in hand - - - - -	11	17 6
			Invested on security - - - - -	6,294	10 5
			Loans on policies - - - - -	1,014	1 4
	£.	17,815 3 2		9,503	16 7
				£.	17,815 3 2

We, the undersigned, the auditors of the Engineers', Masonic, and Universal Mutual Life Assurance Society, having carefully examined the directors' accounts for the year ending 30 December 1854, and compared the same with the vouchers, find them to be correct, and hereby confirm them.

(signed) *D. Cullington, Jun.,*
J. Surridge,
Montagu John Tatham,
George Cates, } Auditors.

Dated this 15th day of February 1855.

44.—MENTOR LIFE ASSURANCE COMPANY.

PLACE OF BUSINESS	- - - - -	No. 2, Old Broad-street, in the City of London.
OBJECTS	- - - - -	{ For effecting Assurances on Contingencies connected with the Duration of Life, and for advancing Money to Persons effecting Assurances with the Company, and for granting Annuities, and Family and other Endowments, and for purchasing and selling Annuities, and Reversionary and other Interests, and a General Life Assurance Business.
DATE OF COMPLETE REGISTRATION	- - - - -	13 June 1848.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 1 January 1851 to 31 December 1851.

Dr.

Cr.

	£.	s.	d.		£.	s.	d.
To Premiums received on account of life assurance policies, amounting to 217,316 <i>l.</i>	6,365	19	10	By Investments (property purchased)	-	-	-
- Purchase money of annuities	325	6	-	- Loans on securities	-	-	-
	6,691	5	10	- Policy stamps purchased	-	-	-
- Policy stamps, received on account of	-	-	-	- Premiums paid for re-assurances amounting to 21,600 <i>l.</i>	-	-	-
- Loans on securities (repaid)	1,500	-	-	- Furniture	-	-	-
- Improved rent	57	-	-	- Interest paid to shareholders, being 4 <i>l.</i> per cent. for one year on 12,500 <i>l.</i>	-	-	-
- Interest on investments	249	9	2	- Office expenses	-	-	-
Total Receipts	8,637	2	6	- Advertisements	-	-	-
- Balance in hand 1 January 1851	1,651	18	3	- Preliminary expenses	-	-	-
	£.			- Assurance claim paid	-	-	-
				- Commission	-	-	-
	£.	10,289	- 9	Total Disbursements	£.	8,440	11 2
				- Cash in hands of bankers	£.1,214	2	1
				- " " manager	99	15	-
				- " " agents	534	12	6
						1,848	9 7
						£.	10,289 - 9

STATEMENT of ASSETS and LIABILITIES on 31 December 1851.

LIABILITIES.	£.	s.	d.	ASSETS.	£.	s.	d.
To shareholders' fund, for first instalment of 5 <i>l.</i> per cent. on proprietary capital of 250,000 <i>l.</i>	12,500	-	-	By Vested property (purchased)	£.4,337	19	11
Balance	2,161	7	11	- Less improved rent received to this day	193	6	11
	£.	14,661	7 11	- Loans on securities	-	-	-
				- Cash balance in hand	-	-	-
				- Agencies, balance due	-	-	-
				- Office fittings and furniture	-	-	-
				- Preliminary expenses	-	-	-
						£.	14,661 7 11

Examined,
(signed) G. B. Harrison,
R. M. Bates,
Harry Thomson, } Directors.
(signed) J. D. Paul, Chairman.

AUDITORS' REPORT.

To the DIRECTORS of the MENTOR LIFE ASSURANCE COMPANY.

Gentlemen,
We have examined the accounts for the year ending 31 December 1851, and find the balance sheets placed before us to be correct.

We have, &c.
(signed) H. W. Hodgson,
T. C. Bates,
John Fitzgerald,
Francis Wm. Stone, } Auditors.

Mentor Life Assurance Offices, }
25 February 1852.

44.—MENTOR LIFE ASSURANCE COMPANY—continued.

(2.) BALANCE SHEET from 1 January to 31 December 1852.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Premiums received on account of life assurance policies, amounting to 254,330 <i>l.</i> - - - - -	6,929	7 -	By Investments, property purchased - - - - -	56	18 5
- Purchase money of annuities - - - - -	360	- -	- Loans on securities - - - - -	893	9 3
- Policy stamps - - - - -	76	17 6	- Annuity receipts - - - - -	8	19 1
- Improved rent - - - - -	74	- -	- Policy stamps - - - - -	76	17 6
- Interest on investments - - - - -	220	5 6	- Premiums paid for re-assurances, amounting to 30,700 <i>l.</i>	901	3 4
			- Furniture - - - - -	135	10 -
			- Interest paid to shareholders (being 4 per cent. for one year on 12,500 <i>l.</i> paid-up capital) - - -	500	- -
Total Receipts - - £.	7,660	10 -	- Office expenses - - - - -	2,811	3 11
- Balance in hand 1 January 1852 - - - - -	1,848	9 7	- Advertising - - - - -	557	3 -
			- Assurance claims paid - - - - -	900	- -
			- Commission - - - - -	225	11 2
			- Preliminary expenses - - - - -	635	9 3
			Total Disbursements - - - £.	7,702	4 11
£.	9,508	19 7	- Cash in hands of bankers - - - £. 970 - 8		
			- Ditto - - - manager - - - 100 - -		
			- Ditto - - - agents - - - 736 14 -		
				1,806	14 8
			£.	9,508	19 7

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
To Shareholders' fund for first instalment of 5 per cent. on proprietary capital of 250,000 <i>l.</i> - - - - -	12,500	- -	By Vested property - - - - - £. 4,394 18 4		
- Balance - - - - -	3,715	12 6	Less improved rent accumulated - 318 14 4		
				4,076	4 -
			- Loans on securities - - - - -	3,987	9 2
			- Cash balance in hand - - - - -	1,070	- 8
			- Agencies, balance due - - - - -	736	14 -
			- Office fittings and furniture - - - - -	723	9 3
			- Preliminary expenses - - - - -	5,621	15 5
£.	16,215	12 6	£.	16,215	12 6

Examined,
(signed) G. B. Harrison, }
R. M. Bates, } Directors.
F. A. Wetherall, }
(signed) J. D. Paul, Chairman.

AUDITORS' REPORT.

To the DIRECTORS of the MENTOR LIFE ASSURANCE COMPANY.

Gentlemen,
We have examined the accounts of this company for the year ending on the 31st December 1852, and have found the balance sheets placed before us to be correct.

We have, &c.
(signed) T. C. Bates, }
Francis Wm. Stone, } Auditors.
John Fitzgerald, }
H. W. Hodgson, }

Mentor Life Assurance Offices, }
10 March 1853. }

44.—MENTOR LIFE ASSURANCE COMPANY—*continued.*

(3.) BALANCE SHEET from 1 January 1853 to 31 December 1853.

R E C E I P T S.			E X P E N D I T U R E.		
	£.	s. d.		£.	s. d.
To Premiums received on account of life assurance policies, amounting to 290,991 <i>l.</i> - - - - -	8,709	1 11	By Investments, property purchased - - - - -	176	10 8
- Purchase money of annuities - - - - -	1,592	- -	- " loans on security - - - - -	1,379	7 2
- Policy stamps - - - - -	57	5 -	- Annuity payments - - - - -	217	14 11
- Improved rent - - - - -	74	- -	- Policy stamps - - - - -	57	5 -
- Interest on investments - - - - -	229	2 1	- " new system - - - - -	16	13 -
- Loans repaid - - - - -	1,258	15 -	- Premiums of re-assurance, amounting to 33,500 <i>l.</i> -	976	6 4
			- Interest paid to shareholders (being 4 per cent. for one year on 12,500 <i>l.</i> paid-up capital) - - - - -	500	- -
Total Receipts - - - - - £.	11,920	4 -	- Office expenses - - - - -	2,456	12 7
- Balance in hand 1st January 1853 - - - - - £.	1,806	14 8	- Commission - - - - -	282	7 1
			- Advertising - - - - -	183	11 1
			- Assurance claims paid - - - - -	3,401	- -
			- Preliminary expenses - - - - -	600	14 7
			- Consulting actuary - - - - -	35	- -
			Total Disbursements - - - - - £.	10,283	2 5
			- Cash in hands of bankers - - - £. 2,041	1 1	
			- " " manager - - - 100	- -	
			- " " agents - - - 1,302	15 2	
					3,443 16 3
	£.	13,726 18 8		£.	13,726 18 8

STATEMENT OF LIABILITIES AND ASSETS ON 31 DECEMBER 1853.

L I A B I L I T I E S.			A S S E T S.		
	£.	s. d.		£.	s. d.
To Shareholders' fund for first instalment of 5 <i>l.</i> per cent. on proprietary capital of 250,000 <i>l.</i> - - - - -	12,500	- -	By Vested property - - - - - £. 4,571	9 -	
- Less preliminary expenses - - - - -	6,222	10 -	- Less improved rent accumulated - - - - -	392	14 4
- Balance - - - - -	6,277	10 -			4,178 14 8
	6,176	11 6	- Loans on security - - - - -	- - -	4,108 1 4
			- Cash balance in hand - - - - -	- - -	2,141 1 1
			- Agencies' balance due - - - - -	- - -	1,302 15 2
			- Office fittings and furniture - - - - -	- - -	723 9 3
	£.	12,454 1 6		£.	12,454 1 6

Examined,

(signed) G. B. Harrison, } Directors.
F. A. Wetherhall }
(signed) J. D. Paul, Chairman.

AUDITORS' REPORT.

To the DIRECTORS of the MENTOR LIFE ASSURANCE COMPANY.

Gentlemen,

We have examined the accounts of this company for the year ending on the 31st December 1853, and have found the balance sheets to be correct.

We remain, &c.

T. C. Bates, }
Francis Wm. Stone, } Auditors.
John Fitzgerald, }

Mentor Life Assurance Office, }
6 March 1854.

45.—THE LONDON INDISPUTABLE LIFE POLICY COMPANY.

PLACE OF BUSINESS - - - No. 31, Lombard-street, in the City of London.

OBJECTS - - - - { For granting Assurances on Lives, Annuities, Endowments, and Loans; the purchase of Reversions, and
generally for carrying on all Business usually transacted by Life Assurance Companies.

DATE OF COMPLETE REGISTRATION 14 June 1848.

ACCOUNTS registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 1 January 1851 to 31 December 1851.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
Balance at bankers, 31 December 1850 - - - -	882	8 3	Rent and taxes, coals, gas, &c. - - - -	260	2 9
Ditto in the hands of the secretary - - - -	61	6 11	Printing and stationery and advertising at head office, and for branches and agencies - - - -	1,133	10 6
Ditto - - - agents - - - -	1,236	2 -	Directors and auditors - - - -	321	17 6
Premiums on life policies - - - £. 4,288 6 10			Management salaries - - - -	1,050	3 8
Renewal premiums - - - 7,341 1 8			Solicitors' registration returns and registration fees - -	97	14 4
	11,629	8 6	Messengers, postages, gratuities, and other incidental office charges - - - -	171	7 9
Railway assurance premiums - - - -	57	- -	Agency charges, including inspector's salary, travelling expenses, and expense of west-end branch - - -	541	- 4
Interest on loans to policy holders - - - -	246	13 2	Interest on advances from guarantee fund - - -	158	15 4
			Commission - - - -	420	14 10
			Medical fees - - - -	248	- 6
			Furniture and fixtures - - - -	15	6 6
			Re-assurances - - - -	1,372	5 3
			House in Lombard-street - - - -	137	1 -
			Claims - - - -	1,742	14 -
			Loans to policy holders on postponed premiums, bearing interest at 5 per cent. per annum - - -	2,613	14 4
			Balance in hands of agents - - - -	2,381	2 -
			Ditto - - - bankers - - - -	1,431	6 10
			Ditto - - - secretary - - - -	16	1 5
£.	14,112	18 10	£.	14,112	18 10

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
Present value of the sums under assurance at the 31st De- cember 1851 - - - -	153,784	7 -	Present value of the premiums payable for policies cur- rent at the 31st December 1851 - - - -	176,990	16 -
From guarantee fund, provided by directors - - -	2,500	- -	Loans to policy holders on postponed premiums, bearing interest at 5 per cent. per annum, after deducting posi- poned premiums on re-assurances - - - -	5,042	1 -
Preliminary expenses:			Value of furniture - - - -	150	- -
Manager - - - - £. 450 - -			Lease of premises - - - -	550	- -
Solicitors - - - - 90 17 -			Balance in the hands of agents - - - -	2,381	2 -
Directors - - - - 451 10 -			Ditto - - - bankers - - - -	1,431	6 10
Manager - - - - 357 14 6			Ditto - - - secretary - - - -	16	1 5
Solicitors' account, including registration returns and fees for 1851 - - -	62	8 8			
Advertising, printing and stationery - - -	290	- -			
Interest on advances - - - -	50	- -			
Commissions not drawn - - - -	70	- -			
	1,281	13 2			
Balance - - - -	28,504	10 1			
£.	186,561	7 3	£.	186,561	7 3

(signed) Jno. Atkins,
William Williams, } Directors.
Henry A. Bevan,
C. O. Parnell, Chairman.

London, May 21, 1852. We have carefully examined the preceding statement, and found it correct.

George Cumming.
James Turner.
W. D. Starling.
David Hy. Stone.

45.—THE LONDON INDISPUTABLE LIFE POLICY COMPANY—*continued.*

(2.) BALANCE SHEET from 1 January to 31 December 1852.

RECEIPTS.		EXPENDITURE.	
	£. s. d.		£. s. d.
Balance at bankers, 31 December 1851 - - - -	1,431 6 10	Rent and taxes - - - - -	254 10 9
Ditto in the hands of secretary - - - - -	16 1 5	Printing and stationery, and advertising at head office, and for branches and agencies - - - - -	723 11 10
Ditto in the hands of agents - - - - -	2,354 11 8	Directors and auditors for previous years, as stated in liabilities for 1851, and including 520 £. for year 1852 -	1,026 11 2
Premiums on life policies - - - - -	4,263 12 5	Management salaries - - - - -	1,080 9 6
Renewal premiums - - - - -	9,807 19 1	Solicitors for this year and previous years, as stated in liabilities for 1851 - - - - -	274 1 8
	14,071 11 6	Messenger, postages, gratuities and other incidental charges	350 11 5
Interest on loans to policy holders - - - - -	318 16 5	Agency charges, including inspector's salary, travelling expenses, and charges of west-end branch - - -	658 8 8
Purchase of policies - - - - -	153 17 4	Interest on advances from guarantee fund - - -	118 10 9
		Furniture and repairs in office - - - - -	33 16 -
		Stamps in hand - - - - -	22 11 -
		Re-assurance - - - - -	1,357 6 3
		Commission - - - - -	728 1 -
		Claims - - - - -	2,550 - -
		Medical fees - - - - -	403 1 -
		Guarantee fund repayment - - - - -	1,500 - -
		Loans to policy holders, bearing interest at 5 per cent. -	2,474 5 5
		Exchequer bills - - - - -	1,047 2 6
		Balance in the hands of agents - - - - -	2,697 - 3
		Ditto - ditto - bankers - - - - -	1,037 7 3
		Ditto - ditto - secretary - - - - -	8 18 9
£.	18,346 5 2	£.	18,346 5 2

LIABILITIES AND ASSETS.

LIABILITIES.		ASSETS.	
	£. s. d.		£. s. d.
Present value of the sums under assurance at the 31st December 1852 - - - - -	179,209 17 8	Present value of the premiums payable for policies current at the 31st December 1852 - - - - -	209,232 - 2
From guarantee fund - - - - -	1,000 - -	Loans to policy holders at 5 per cent. interest - - -	6,761 8 6
Directors } charged in expenditure, but not { £. s. d. Manager } paid - - - - - { 522 3 2	878 17 8	Value of furniture - - - - -	150 - -
	1,401 - 10	Lease of premises - - - - -	550 - -
Advertising - - - - -	20 - -	Balance in the hands of agents - - - - -	2,697 - 3
Printing and stationery - - - - -	400 - -	Ditto - ditto - bankers - - - - -	1,037 7 3
Commissions not drawn - - - - -	52 9 10	Ditto - ditto - secretary - - - - -	8 18 9
Interest on advances - - - - -	25 - -	Stamps on hand - - - - -	22 11 -
	497 9 10	Exchequer bills - - - - -	1,047 2 6
Balance - - - - -	39,398 - 1		
£.	221,506 8 5	£.	221,506 8 5

(signed) Henry A. Bevan,
William Williams,
Robt. H. Forman, } Directors.
W. Adams, Chairman.

We have carefully examined these accounts, and find them correct.

(signed) H. Adran,
R. W. Bishop,
Henry Burnett, } Auditors.
Charles A. McCulloch.

45.—THE LONDON INDISPUTABLE LIFE POLICY COMPANY—*continued.*

(3.) BALANCE SHEET from 1 January 1853 to 31 December 1853.

STATE of RECEIPTS and EXPENDITURE from 1 January to 31 December 1853.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
Balance in the hands of the secretary - - - -	8	18 9	Rent and taxes - - - - -	232	15 5
„ at bankers - - - - -	1,037	7 3	Printing, stationery, and advertising at head office, and for branches and agencies - - - -	1,365	5 2
„ due by agents - - - - -	2,697	- 3	Directors, balance due, previous to December 1852 - -	535	- 1
Stamps on hand - - - - -	22	11 -	Directors and auditors for year 1853 - - - -	520	- -
Premiums on life policies - - - £.4,570 9 6			Manager, to account of balance due him 31st December 1852 - - - - -	574	9 10
Renewals - - - - - 12,399 10 1			Salaries - - - - -	1,464	9 4
Interest - - - - - 463 6 11			Solicitors - - - - -	193	5 -
	17,433	6 6	Messengers, postages, gratuities, repairs, and other incidental charges - - - - -	400	18 7
			Agency charges, including inspector's salary, travelling expenses, and charges of west-end branch - - - -	767	14 8
			Interest on advances from guarantee fund - - - -	45	- -
			Furniture and fixtures - - - - -	3	3 -
			Stamps - - - - -	113	6 2
			Commission and medical fees - - - - -	1,030	12 10
			Claims and purchase of policy - - - - -	2,240	10 -
			Re-assurance - - - - -	1,847	15 3
			Loans to policy holders, bearing interest at 5 per cent. -	2,806	2 -
			Exchequer bills - - - - -	2,533	19 2
			Balance due by agents - - - - -	3,324	2 11
			„ at bankers - - - - -	1,194	10 8
			„ in the hands of secretary - - - - -	6	3 8
£.	21,199	3 9	£.	21,199	3 9

VALUATION of ASSETS and LIABILITIES, as existing on the 31st day of December 1853.

	£.	s. d.		£.	s. d.	£.	s. d.
To Present value of 424,115 l. assured for the whole of life	207,787	14 5	By Present ascertained value of 15,048 l. 6 s. 2 d., being the full amount of annual premiums charged for whole life policies, as per contra - -	226,818	19 5		
- Ditto, ditto of 27,520 l. assured upon joint lives - -	12,609	- -	- Ditto, ditto, of 1,072 l. 19 s. 10 d. for joint life policies, as per ditto - -	14,888	10 5		
- Ditto ditto of 4,500 l. assured to be received at the ages of 45, 50, 55, 60, &c, or earlier in case of death - -	2,405	12 -	- Ditto, ditto of 244 l. 11 s. 4 d. for sums to be received at 45, 50, 55, and 60, &c., or earlier in case of death	2,665	3 5		
- Amount to be reserved for 8,075 l., payable on children attaining the ages of 14 and 21, &c., being the accumulated amount of premiums received at 3 per cent.	585	5 10				244,372	13 3
- Outstanding admitted claim - - - - -	400	- -	- Balance in London and County Bank - - - - -			1,194	10 8
- Outstanding guarantee, and other accounts - - -	1,737	5 11	- „ in hands of secretary - - - - -			6	3 8
- Balance, being the fund for present and future profits, and future expenses applicable to existing policies -	51,724	10 1	- „ in hands of agents - - - - -			3,324	2 11
			- Exchequer bills - - - - -			3,581	1 8
			- Loans to policy holders, and others bearing interest at 5 per cent. less half premiums due on re-assurances -			8,470	8 4
			- House in Lombard-street, and furniture and fixtures -			806	3 -
			- Premiums due in December, but not paid - - - -			2,283	12 9
			- Value of re-assurances - - - - -			3,210	12 -
			- Preliminary expenses, being the amount deemed to be fairly chargeable to existing and future policy holders, to be distributed over the next 15 years in annual instalments - - - - -			10,000	- -
£.	277,249	8 3	£.	277,249	8 3		

(signed) Robert H. Forman,
J. Hamilton,
John Atkins, } Directors.

We have carefully examined these accounts, and find them correct.

(signed) Charles McCulloch,
Henry Burnett,
R. W. Bishop,
H. Adron, } Auditors.

45.—THE LONDON INDISPUTABLE LIFE POLICY COMPANY—*continued.*

(4.) BALANCE SHEET from 31 December 1853 to 31 December 1854.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
Balance at bankers, 31 December 1853 - - - -	1,194	10 8	Rent and taxes - - - - -	230	14 4
„ due by agents at ditto - - - - -	3,324	2 11	Printing, stationery, and advertising at head office, and for branches and agencies - - - - -	1,047	3 11
„ in hands of secretary - - - - -	6	3 8	Directors and auditors, salaries, manager, actuary, secretary, solicitor and clerks - - - - -	2,297	10 5
Exchequer bills - - - - -	3,581	1 8	Messenger, postages and incidental charges - - - - -	331	2 6
Premiums on life policies - - - £.4,577 13 5			Agency charges, including inspector's salary, travelling expenses, parcels, and charges of west-end branch - - - - -	562	6 3
Renewal premiums - - - - - 14,782 7 8			Furniture and fixtures, and house repairs - - - - -	74	7 6
Interest - - - - - 575 3 -			Stamps - - - - -	72	5 9
	19,935	4 1	Commission and medical fees - - - - -	1,074	17 3
			Claims, including those outstanding but not payable at last balance - - - - -	5,300	- -
			Re-assurances and bonus payments - - - - -	2,729	4 7
			Loans to policy holders, bearing interest at 5 per cent. - - - - -	2,788	12 3
			Guarantee fund repaid - - - - -	1,000	- -
			Exchequer bill and bank deposits - - - - -	6,019	11 11
			Agents' balances, as at quarter ending this date - - - - -	3,052	13 1
			Balance at bankers - - - - -	1,455	2 11
			„ in hands of secretary - - - - -	5	10 4
£.	28,041	3 -	£.	28,041	3 -

VALUATION OF LIABILITIES AND ASSETS AS EXISTING ON 31 DECEMBER 1854.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
To Present value of sums assured, being 527,485 £. - -	261,895	14 1	By Present value of 19,323 £. 12 s. 5 d., being the full amount of annual premiums - - - - -	283,816	6 9
- Amount to be reserved for sums assured for short periods, and endowments for children, being 14,950 £. - -	564	11 10	- Premiums due at 31 December 1854, but not paid - - - - -	1,226	10 -
- Amount to be reserved for 140 £. per annum deferred annuities - - - - -	49	- 11	- Balance of premiums due upon policies issued on the half-yearly and quarterly scales - - - - -	1,851	10 4
- Outstanding claims not yet payable - - - - -	2,400	- -	- Value of re-assurances - - - - -	4,632	14 10
- Outstanding accounts - - - - -	638	18 7	- Lease of house in Lombard-street, furniture and fixtures - - - - -	880	10 6
- Balance, being the fund for present and future profits, and future expenses applicable to existing policies - -	55,251	8 6	- Preliminary expenses, chargeable to existing and future policy holders, to be distributed over the next 14 years, in equal instalments - - - - -	9,333	6 8
£.	320,799	13 11	- Loans to policy holders, bearing interest at 5 per cent. less half premiums due on re-assurances - - - - -	8,525	16 7
			- Exchequer bills and bank deposits - - - - -	6,019	11 11
			- Balance in agent's hands - - - - -	3,052	13 1
			- Balance at bankers - - - - -	1,455	2 11
			- Balance in hands of secretary - - - - -	5	10 4
			£.	320,799	13 11

(signed) Robt. H. Forman,
Jno. Atkins,
J. Hamilton, } Directors.

We have carefully examined these accounts, and find them correct.

(signed) Chas. McCulloch,
Henry Burnett,
R. W. Bishop,
H. Adron, } Auditors.

46.—GRESHAM LIFE ASSURANCE SOCIETY.

PLACE OF BUSINESS - - - - - 37, Old Jewry, London.

OBJECTS - - - - - { The Assurance of Life for its whole Term or any less period; the Endowment of Families; the sale of Annuities for Life or Lives or for any less time; the purchase and sale of Terminable Annuities, Pensions and Allowances; the purchase and sale of Reversionary Interests; the lending of Money at Interest and by way of Annuity and on Security; the purchase and sale of Assurances on Human Life; and the business of a Life Assurance Society generally.

DATE OF COMPLETE REGISTRATION - - 17 July 1848.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE Sheet from 31 July 1851 to 31 July 1852.

RECEIPTS.			EXPENDITURE.		
	£. s. d.	£. s. d.		£. s. d.	£. s. d.
To Balance at banker's, brought forward -	2,093 17 -		By Preliminary Expenses (carried to suspense account, pursuant to deed of settlement), comprising repairs and alterations of strong room, fittings, and office furniture, also expenses of opening new agencies and extending society's operations in various parts of the United Kingdom, including travelling expenses, printing, stationery, postage, and carriage -		1,062 16 7
- " of petty cash - ditto -	121 2 2		- Expenses of Management; viz.	£. s. d.	
- " in agent's hands - ditto -	1,831 13 11		Office expenses, rent, rates, coals, gas, and sundries -	371 14 5	
- " of bills of short date, ditto -	8 11 11		Printing and stationery -	143 16 11	
- Half premiums on credit - ditto -	959 4 9		Postage and carriage -	89 3 -	
- Balance of stamp account - ditto -	63 - 3	5,077 10 -	Salaries (including directors' and auditors' remuneration) -	2,303 7 8	2,908 2 -
- Capital stock received this year -	- - -	6,097 - -	- Commission and advertising -	- - -	1,846 10 9
- Premiums (including 8,319 l. 1 s. 11 d. for new assurances) -	21,348 14 -		- Medical fees for examinations and reports -	- - -	533 18 2
- " (arrears due in town department, 31st July 1852) -	569 4 -	21,917 18 -	- Repaid sundry depositors -	- - -	1,600 - -
- Annuities, purchase of -	- - -	2,635 14 10	- Paid annuitants -	- - -	615 5 6
- Loans repaid the society -	- - -	11,871 1 9	Claims (including 925 l. outstanding last year) -	- - -	2,823 - -
- Interest (received on this account) -	1,223 - 10		Interest and dividends to shareholders -	- - -	1,015 11 9
- " (arrears due 31st July 1852) -	329 2 -	1,552 2 10	Re-assurances -	- - -	2,260 9 -
- Loan guarantee fund -	- - -	140 14 6	Fire insurance -	- - -	- 9 -
- Fire insurance -	- - -	- 9 -	- Advanced on various securities this year -	£. 26,450 - -	
			- Interest due 31st July 1852 -	329 2 -	
			- Half premiums on credit -	1,510 5 9	
			- Premiums (town department) due 31st July 1852 -	569 4 -	
			- Bills of short date in office -	511 19 4	
			- Balance in agent's hands -	1,908 - 1	
			" of petty cash in secretary's hands -	78 4 4	
			" of cash at bankers -	3,228 16 8	
			" of stamp account in secretary's hands -	40 16 -	
					34,626 8 2
	£.	49,292 10 11		£.	49,292 10 11

Examined by us, this 16th day of September 1852.

(signed) Frederick A. Daviss, }
W. H. Thornthwaite, } Directors.
David Lloyd, }
John Beadnell, Chairman.

This statement of income and expenditure was this day seen and examined by us, and we hereby certify the same to be correct. Dated this 22d day of September 1852.

(signed) Thomas Perry, }
G. H. Ladbury, } Auditors.
William Whitelock, }
George Lowe, }

46.—GRESHAM LIFE ASSURANCE SOCIETY—continued.

(1.) BALANCE SHEET from 31 July 1851 to 31 July 1852—continued.

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
To Present value of 594,345 <i>l.</i> 3 <i>s.</i> assured for the whole of life and deferred periods - - - - -	238,875	18 1	By Present value of 21,320 <i>l.</i> 14 <i>s.</i> 2 <i>d.</i> , annual premiums charged for 595,345 <i>l.</i> 3 <i>s.</i> , assured for the whole of life and deferred periods - - - - -	294,197	15 4
- Paid-up capital - - - - -	18,229	- -	- Assets on 31 July 1852 - - - - -	49,662	1 10
- Sundry deposits at call - - - - -	4,750	- -			
- Sundry outstanding claims by death, salaries, stationery accounts, rents, and law charges - - - - -	930	10 11			
- Amount to be reserved for 2,600 <i>l.</i> endowment assurances - - - - -	215	16 9			
- Amount to be reserved for short period assurances and deferred annuities - - - - -	131	5 1			
- Amount to be reserved for 864 <i>l.</i> 8 <i>s.</i> 1 <i>d.</i> per annum, immediate annuities - - - - -	6,249	8 9			
- Balance - - - - -	74,477	17 7			
£.	343,859	17 2	£.	343,859	17 2

12 October 1852.

(signed) *Jenkin Jones*, Actuary,
Confirmed by us,
(signed) *Peter Hardy*, London Assurance.
Robert Tucker, Pelican Insurance Company.

(2.) BALANCE SHEET from 31 July 1852 to 31 July 1853.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Cash balance in hand, 31st July 1852 - - - - -	3,228	16 8	By Preliminary Expenses (carried to suspense account, pursuant to deed of settlement), including travelling expenses, printing, stationery, postage, carriage, advertisements, &c., incurred in establishing new agencies this year - - - - -	950	- -
- Petty cash - - - - -	78	4 4	Charges of Management, viz.: £. s. d.		
- Agents - - - - -	1,908	- 1	- Office expenses, coals, gas, rent, and sundries - - - - -	461	7 8
- Bills receivable in office - - - - -	511	19 4	- Printing and stationery - - - - -	244	- 2
- Stamps - - - - -	40	16 -	- Postage and carriage - - - - -	106	11 8
Half premium on credit - - - - -	1,510	5 9	- Salaries, wages, directors' remuneration, auditors' and actuaries' fees, &c. - - - - -	2,796	15 3
- Town department, premiums due - - - - -	569	4 -	- Commission and advertisements - - - - -	3,608	14 9
- Sundry borrowers for interest due - - - - -	329	2 -	- Medical fees for examinations and reports - - - - -	2,026	14 2
- Capital stock received this year - - - - -	2,005	- -	- Travelling expenses - - - - -	589	15 3
£. s. d.			- Office fittings and furniture - - - - -	82	8 5
- Premiums on new policies - - - - -	9,463	5 9	- Interest and dividends to shareholders - - - - -	26	5 8
Renewal and half-credit premiums - - - - -	20,798	14 5	- „ arrears due July 1852, discharged - - - - -	163	12 4
	30,262	- 2	- Annuitants, paid them - - - - -	1,249	7 3
- Annuities - - - - -	6,976	4 -	- Claims discharged - - - - -	900	8 6
- Loans, repayments of - - - - -	16,875	12 3	- Re-assurances - - - - -	7,870	- -
- Interest received - - - - -	1,945	17 10	- Law charges - - - - -	2,476	11 -
- Interest due 30th July on this year's account - - - - -	580	11 4	- Deposits returned - - - - -	100	- -
	2,526	9 2	- Advanced on various securities this year - - - - -	2,650	- -
- Deposits accepted - - - - -	16,200	- -	- Cash balance in hand 31st July 1853 - - - - -	51,529	15 2
- Loan guarantee fund - - - - -	270	19 6	- Petty cash - - - - -	1,155	17 7
£.	83,292	13 3	- Bills receivable, and agents' balance in hand - - - - -	52	19 11
			- Stamps - - - - -	3,664	17 -
			- Half premiums on credit, 31st July 1853 - - - - -	35	10 -
			- Town department, premiums due - - - - -	3,372	6 4
			- Interest due from sundry borrowers - - - - -	205	1 3
				746	1 -
			£.	60,762	8 3
			£.	83,292	13 3

Examined by us, this 16th day of September 1853.

(signed) *Fredk. A. Daviss*,
Edward Solly,
Alfred Smee, } Directors.

W. Tabor, Chairman.

This statement of income and expenditure was this day seen and examined by us, and we certify the same to be correct. Dated this 26th day of September 1853.

(signed) *Wm. Whitelock*,
Thos. Perry,
G. H. Ladbury, } Auditors.
Geo. Lowe,

46.—GRESHAM LIFE ASSURANCE SOCIETY—*continued.*

(3.) BALANCE SHEET from 31 July 1853 to 31 July 1854.

R E C E I P T S.			E X P E N D I T U R E.		
	£.	s. d.		£.	s. d.
To Cash Balance forward - - - - -	1,155	17 7	By Preliminary Expenses (carried to suspense account pursuant to deed of settlement), comprising travelling expenses, printing, stationery, postage, carriage, advertising, &c., incurred in extending the society's agencies -	1,300	- -
- Petty cash - - - - -	52	19 11	- Charges of Management, viz.:		
- Bills receivable and agents - - - - -	3,664	17 -	Office expenses, rent, rates and taxes, coals, gas, &c. -	546	8 -
- Stamps - - - - -	35	10 -	Printing and stationery - - - - -	262	18 3
- Half premiums on credit - - - - -	3,372	6 4	Postage and carriage - - - - -	153	5 6
- Premiums due (town department) - - - - -	205	1 3	Salaries and wages, directors' remuneration, actuaries' and auditors' fees, &c. - - - - -	2,841	11 7
- Interest due from borrowers - - - - -	746	1 -	- Commission and advertising - - - - -	2,066	7 4
- Capital stock - - - - -	800	- -	- Travelling expenses - - - - -	67	12 -
	£.	s. d.	- Medical examination fees - - - - -	503	13 -
- Premiums, new policies - - - - -	7,129	18 5	- Office alterations, furniture and fittings - - - - -	230	18 11
- Renewals and half credit - - - - -	28,249	10 8	- Law charges - - - - -	60	16 8
	35,379	9 1	- Annuitants, paid them - - - - -	1,388	19 9
- Annuities - - - - -	1,619	- 10	- Claims discharged - - - - -	9,868	7 -
- Loans repaid to society - - - - -	22,688	1 6	- Re-assurances - - - - -	2,771	12 11
	£.	s. d.	- Interest and dividends - - - - -	1,848	5 11
- Interest and dividends received - - - - -	3,198	10 11	- Interest, discharged arrears of - - - - -	325	6 7
- " due July 31st 1854 on this year's account - - - - -	846	1 10	- Deposits returned - - - - -	20,400	- -
	4,044	12 9	- Surrenders purchased - - - - -	124	5 -
- Deposits received - - - - -	14,600	- -	- Advances on various securities - - - - -	25,603	10 -
- Loan guarantee fund - - - - -	172	3 -	- Investment in 3 per cent. Consols 2,000 l. stock - - - - -	1,828	15 -
	£.	s. d.	- Cash at bankers - - - - -	2,653	- 2
	88,536	- 3	- Petty cash in hand - - - - -	26	15 10
			- Stamps - - - - -	481	17 5
			- Bills receivable and agents - - - - -	6,408	14 1
			- Half premiums on credit - - - - -	4,157	8 2
			- Town department premiums due 31st July 1854 - - - - -	1,346	14 11
			- Interest due from borrowers - - - - -	1,266	16 3
	£.	s. d.		£.	s. d.
	88,536	- 3		88,536	- 3

Examined by us, this 5th day of October 1854.

(signed) *Fredk. A. Davis,*
W. H. Thornthwaite, } Directors.
John Beadnell,

W. Tabor, Chairman.

We have examined the above statement of income and expenditure, this 24th day of October 1854, and hereby certify the same to be correct.

(signed) *G. H. Ladbury,*
Wm. Whitelock, } Auditors.
Thos. Perry,
Geo. Lowe,

46.—GRESHAM LIFE ASSURANCE SOCIETY—continued.

(4.) BALANCE SHEET from 1 August 1854 to 31 July 1855.

RECEIPTS.			EXPENDITURE.		
INCOME.					
	£.	s. d.		£.	s. d.
To Balance August 1st 1854; viz.			By Preliminary Expenses (carried to suspense account pursuant to deed of settlement), comprising travelling expenses, printing, stationery, postage, and carriage incurred in extending the society's agencies	1,450	—
— „ Cash at bankers	2,653	— 2	— Office expenses, rent, coals, gas, rates, &c.	643	16 8
— „ Petty cash in hand	28	15 10	— Printing and stationery	632	12 4
— „ Bills receivable, and agents	6,408	14 1	— Postage and carriage	311	12 11
— „ Half premiums on credit	4,157	8 2	— Salaries, wages, directors' and auditors' remuneration, actuary's fees, &c.	2,395	15 2
— „ Town department, premiums due	1,346	14 11	— Gratuities	31	19 —
— „ Interest due from borrowers	1,266	16 3	— Foreign exchanges	1	8 2
— Capital stock	678	— —	— Commission and advertising	2,579	15 3
— Premiums on new policies	9,118	15 3	— Medical examinations	448	9 1
— Renewals and half credits	30,449	11 8	— Travelling expenses	235	18 10
— Annuities	39,568	6 11	— Office furniture and fittings	56	18 9
— Loans repaid to society	2,337	4 7	— Law charges	55	— —
— Interest and dividends	30,113	11 6	— Stamps	144	12 5
— Loan guarantee fund	3,674	9 —	— Annuitants	1,548	11 7
— Sale of Omnium stock	257	7 8	— Claims discharged in respect of deaths	5,998	8 —
— Premiums in abeyance	1,481	5 —	— Re-assurances	3,339	5 6
	5	15 11	— Interest and dividends	1,068	12 2
			— Policies purchased	684	7 1
			— Deposits returned	3,600	— —
			— Purchase of Omnium stock	1,287	10 —
			— Advances on various securities	36,239	10 —
			— Investment in Consols	6,000	— —
			— Balances August 1st 1855:		
			Cash at Bankers	5,886	15 8
			Petty cash in hand	44	9 11
			Bills receivable	754	16 8
			Agents balances	9,791	1 4
			Half premiums on credit	5,100	13 3
			Town department premiums due	1,669	14 5
			— Interest due from borrowers	£. 2,083	10 5
			— „ less due to depositors	197	14 7
				1,975	15 10
	£.	93,977 10 —		£.	93,977 10 —

Examined by us, this 18th day of October 1855.

(signed) *W. H. Thornthwaite,*
Fredk. A. Davis, } Directors.
David Lloyd,

W. Tabor, Chairman.

We have examined the above statement of income and expenditure this day, and hereby certify the same to be correct. Dated this 24th day of October 1855.

(signed) *Wm. Whitelock,*
G. H. Ladbury, } Auditors.
Thos. Perry,
Geo. Lowe,

47.—BRITISH EMPIRE MUTUAL FIRE ASSURANCE SOCIETY.

PLACE OF BUSINESS ———— No. 37, New Bridge-street, Blackfriars, in the City of London.
OBJECTS ———— { To effect Assurances on all such descriptions of Property as the Directors for the time being may approve, against all loss or damage by Fire.
DATE OF COMPLETE REGISTRATION ———— 17 August 1848.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 30 June 1851 to 30 June 1852.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Balance from last year	1,541	5 9	By Working expenses	1,880	14 2
— Guarantee and loan account	2,297	17 10	— Duty and stamps	3,156	15 11
— Premiums, net	2,895	5 2	— Losses	2,397	3 6
— Duty	3,312	— 6	— Re-assurance	255	3 10
			— Interest	235	1 7
			— Balance at bankers and in agents' hands	2,121	10 3
	£.	10,046 9 3		£.	10,046 9 3

(signed) *James Low,*
Francis Cuthbertson, } Directors.
George Scott Freeman,

We have examined these accounts and find them to be correct, and hereby confirm the same.

(signed) *Joseph Wilmshurst Pewtress,* } Auditors.
Robert Latter,

London, 19 August 1852.

47.—BRITISH EMPIRE MUTUAL FIRE ASSURANCE SOCIETY—continued.

(2.) BALANCE SHEET from 1 July 1852 to 30 June 1853.

RECEIPTS.				EXPENDITURE.			
	£.	s.	d.		£.	s.	d.
To Balance from last year	-	-	-	By Working expenses	-	-	-
- Guarantee fund	-	-	-	- Duty and stamps	-	-	-
- Premiums, net	-	-	-	- Losses	-	-	-
- Duty	-	-	-	- Re-assurance	-	-	-
				- Interest	-	-	-
				- Loans repaid	-	-	-
				- Investments	-	-	-
				- Balance at bankers and in agents' hands	-	-	-
£.	24,735	14	6	£.	24,735	14	6

(signed) *James Low,*
R. Cartwright,
Thomas Miers,
George Scott Freeman, } Directors.

We have examined these accounts and find them to be correct, and hereby confirm the same.

10 August 1853.

(signed) *Joseph Wilmhurst Peatress,*
Robert Latter, } Auditors.

(3.) BALANCE SHEET from 30 June 1853 to 30 June 1854.

RECEIPTS.				EXPENDITURE.			
	£.	s.	d.		£.	s.	d.
To Balance from last account	-	-	-	By Working expenses	-	-	-
- Premiums	-	-	-	- Commission	-	-	-
- Duty	-	-	-	- Duty	-	-	-
- Investments (repaid)	-	-	-	- Losses	-	-	-
				- Re-assurance	-	-	-
				- Interest	-	-	-
				- Investments	-	-	-
				- Balance at bankers and in agents' hands	-	-	-
£.	20,069	10	7	£.	20,069	10	7

(signed) *James Low,* Chairman.
Francis Cuthbertson,
Thomas Olney,
George Gould, } Directors.

I have examined these accounts and find them to be correct, and hereby confirm the same.

2 August 1854.

(signed) *Joseph Wilmhurst Peatress,* Auditor.

(4.) BALANCE SHEET from 1st July 1854 to 30 June 1855.

RECEIPTS.				EXPENDITURE.			
	£.	s.	d.		£.	s.	d.
To Balance from last account	-	-	-	By Working expenses	-	-	-
- Premiums	-	-	-	- Commission	-	-	-
- Duty	-	-	-	- Duty	-	-	-
- Investments repaid	-	-	-	- Losses	-	-	-
				- Re-assurance	-	-	-
				- Interest	-	-	-
				- Return of premiums to members	-	-	-
				- Balance at bankers and in agents' hands	-	-	-
£.	21,206	13	6	£.	21,206	13	6

(signed) *John Blyth,*
Francis Cuthbertson, } Directors.
James Low, Chairman.

We have examined these accounts and find them to be correct, and hereby confirm the same.

15 August 1855.

(signed) *Joseph Wilmhurst Peatress,*
Isaac Dopsey.

48.—ÆGIS LIFE ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - 41, Moorgate-street, London.
 OBJECTS - - - - - { The effecting Assurances on Lives and Survivorships, and generally the Business
 of a Life Assurance Society.
 DATE OF COMPLETE REGISTRATION - - - 15 December 1848.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 31 December 1850 to 31 December 1851.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Cash at bankers and petty cash, 31 Decem- ber 1850 - - - - -	720	5 6	Liabilities previous to 1851: By Directors, auditors, and dividends - - - - -		577 4 10
- Policy and receipt stamps, 31 December 1850, - - - - -	2	17 -	- Rent - - - - -	43	8 -
			- Medical fees and law charges - - - - -	373	3 -
			- Printing, stationery, and advertisements - - - - -	65	18 -
			- Incidental expenses - - - - -	6	11 -
- Repayment of loans - - - - -	723	2 6	- Union fire account, 1850 - - - - -		488 - -
- Received on shares - - - - -	773	6 8	- Interest due, 1850 - - - - -		95 13 6
- Premiums - - - - -	257	10 -			43 6 1
- Office fees - - - - -	3,046	14 4	Current Expenses, 1851: - Rent and taxes - - - - -	151	19 7
- Interest - - - - -	34	11 -	- Salaries - - - - -	315	5 8
- Union fire commission - - - - -	44	4 3	- Postage, and incidental expenses - - - - -	97	15 2
- Cash received for investment - - - - -	131	10 5	- Printing, stationery, and advertisements - - - - -	232	8 1
- Balance of cash received and held on account of Union fire policies - - - - -	2,230	- -	- Commissions, medical and registration fees - - - - -	274	2 3
Ditto on account of other policies - - - - -	51	9 3	- Policy and receipt stamps - - - - -	9	1 6
	91	- 1	- Premiums returned and allowed - - - - -		1,080 12 3
			- Re-assurance - - - - -		22 11 -
			- Annuities - - - - -		540 6 8
			- Directors - - - - -		139 4 7
			- Investments repaid - - - - -		275 2 -
			- Invested, 1851 - - - - -		1,937 18 7
			- Cash at bankers, and petty cash - - - - -	867	3 6
			- Policy and receipt stamps - - - - -	9	2 6
			- Unreceived accounts due from agents - - - - -	67	3 -
£.	7,383	8 6	£.	943	9 -
			£.	7,483	8 6

E. E., 12 February 1852.

Examined and approved,

(signed)

Peter Le Neve Foster,
G. Pearce Pocock,
Joseph Dawson,
Thomas Ansell, Chairmen. } Directors.

(signed)

Rd. Stewart,
W. T. Hall,
J. Patient, } Auditors.

(2.) BALANCE SHEET from 31 December 1851 to 31 December 1852.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Balance on the 31st December 1851 - - - - -	943	9 -	Liabilities previous to 1852: By Directors and dividends - - - - -	353	9 3
- Repayment of loans - - - - -	1,248	6 8	- Rent and taxes - - - - -	80	8 -
- Received on shares - - - - -	50	- -	- Medical fees - - - - -	27	6 -
- Premiums - - - - -	3,025	18 9	- Printing and stationery - - - - -	93	12 4
- Interest - - - - -	60	14 2	- Interest - - - - -	79	18 0
- Office fees - - - - -	39	4 11	- Union fire account, 1851 - - - - -		634 14 4
- Union fire commission - - - - -	128	11 5	- Cash received and held, 1851 - - - - -		51 3 3
- Cash received for investment - - - - -	801	- -			9 - 1
- Balance of cash received and held on account of Union fire policies - - - - -	115	7 10	Current Expenses, 1852: - Printing, stationery, and advertisements - - - - -	132	16 11
			- Rent and taxes - - - - -	139	7 3
			- Salaries - - - - -	304	8 2
			- Actuaries' fees - - - - -	26	15 6
			- Postage, and incidental expenses - - - - -	91	11 10
			- Commissions, medical and registration fees - - - - -	293	19 2
			- Annuities - - - - -		1,038 18 10
			- Paid on surrender of policies - - - - -		20 - -
			- Re-assurance - - - - -		12 1 7
			- Directors - - - - -		527 5 8
			- Investments repaid, 1852 - - - - -		417 18 -
			- Invested, 1852 - - - - -		500 - -
			- Cash at bankers, and petty cash - - - - -	782	15 -
			- Policy and receipt stamps - - - - -	12	18 6
			- Unreceived accounts from agents - - - - -	113	11 6
£.	6,412	12 9	£.	900	5 -
			£.	6,412	12 9

E. E., 10 February 1853.

(signed)

Wm. Scott, Secretary.

Examined and approved,

(signed)

G. Pearce Pocock,
H. T. Wyatt,
H. Morgan,
Thomas Ansell, Chairmen. } Directors.

(signed)

J. Patient,
G. Jaques, } Auditors.

We, the undersigned, have examined the above account, and find it perfectly correct.

48.—ÆGIS LIFE ASSURANCE COMPANY—continued.

(3.) BALANCE SHEET from 31 December 1852 to 31 December 1853.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£. s. d.	£. s. d.
To Balance 31st December 1852	909	5 -	Liabilities previous to 1853:		
- Repayment of loans	2,260	3 4	By Dividends, auditors, and directors	245	9 8
- Cash received for investment	706	6 6	- Rent, taxes, and salaries	132	7 9
- Received on shares	32	10 -	- Printing and stationery	81	0 -
- Premiums	£. 3,348	2 6	- Interest, medical fees, and law charges	95	4 6
- Ditto - fire account	744	18 3	- Union fire account, 1852		
- Interest	4,093	- 9			554 7 11
- Legal and office fees	284	9 5	Current Expenses, 1853:		115 7 10
- Commissions	111	14 -	- Printing, stationery, and advertisements	163	7 3
	120	14 11	- Rent and taxes	142	14 10
£.	8,518	3 11	- Salaries	349	6 10
			- Postage, and incidental expenses	51	2 4
			- Medical fees	59	6 6
			- Law charges		765 17 9
			- Commissions		76 2 -
			- Interest		246 17 9
			- Annuities		162 5 7
			- Paid on surrender of policy		41 - -
			- Re-assurance		4 12 -
			- Directors		540 18 11
			- Union fire account		376 19 -
			- Investments repaid, 1853		756 10 9
			- Invested, 1853		1,004 15 2
			- Cash at bankers, in office, and petty cash	290	12 6
			- Policy stamps	14	15 -
			- Consols	100	- -
			- Premiums in the hands of agents	127	1 9
					3,320 - -
					522 9 3
				£.	8,518 3 11

E. E., 11 February 1854.

(signed) Wm. Scott, Secretary.
E. Jaques, Auditor.
(signed) Joseph Dawson.
J. Pearce Pocock.
W. C. Urquhart.
(signed) Thomas Ansell, (L. s.) Chairman.

We, the undersigned, have examined the above account, and find it perfectly correct.

(signed) J. Patient, } Auditors.
E. Jaques, }

49.—NATIONAL MERCANTILE FIRE INSURANCE SOCIETY.

PLACE OF BUSINESS	Poultry, in the City of London.
OBJECTS	The effecting Insurances from Loss or Damage by Fire upon Houses, Warehouses, and other Buildings, Goods, Merchandize, Stock in Trade, Farming Stock and Implements of Agriculture, Household Furniture, and all other real and personal property, and the purchase and sale of Reversionary and other Estates and Interests in real and personal property.
DATE OF COMPLETE REGISTRATION	21 December 1848.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from Christmas 1848 to 30 November 1851.

RECEIPTS.			EXPENDITURE.		
	£. s. d.	£. s. d.		£. s. d.	£. s. d.
To First calls on 11,311 shares of society's capital stock, issued at 2l. per share, viz.:			By 3 per cent. Consols	2,014	6 6
Deposits	413	16 -	- 2½ per cent. Annuities	8,573	16 11
Instalments	22,208	4 -	- Cash in hands of bankers	1,477	14 9
	22,622	- -	- Policy stamps on hand	10	5 -
- Loan from National Mercantile Life Office	500	- -	- Cash advanced by society on loans	5,990	- -
- Fire duties payable to Government	1,705	11 10	- Balance due by society's agents	1,631	18 9
- Premiums received, viz.:		24,827 11 10	- Furniture in office	7	1 6
From Christmas 1848 to 30 November 1849	2,859	10 5	- Ditto at agencies	19	4 6
" 30 November 1849 to 30 November 1850	5,395	3 6	- Balance of first calls outstanding	1,591	10 -
" 30 November 1850 to 30 November 1851	6,407	16 2	- Shares purchased by society	5	- -
	14,662	19 1			21,320 17 11
- Less paid for re-assurances:			- Claims:		
From Christmas 1848 to 30 Nov. 1849	105	11 8	From Christmas 1848 to 30 November 1849	430	18 1
" 30 Nov. 1849 to 30 Nov. 1850	413	11 10	" 30 November 1849 to 30 November 1850	3,046	2 -
" 30 Nov. 1850 to 30 Nov. 1851	734	12 11	" 30 November 1850 to 30 November 1851	6,293	9 -
	1,253	16 5			9,770 9 1
Remains	13,409	2 8	- Dividends to shareholders:		
- Dividends received on invested capital:			For the year 1849	504	10 6
From Christmas 1848 to 30 Nov. 1849	357	18 2	" 1850	985	16 4
" 30 Nov. 1849 to 30 Nov. 1850	529	1 -			1,490 6 10
" 30 Nov. 1850 to 30 Nov. 1851	406	15 -	- Dividends to shareholders outstanding		3 4 10
	1,293	14 2	- Preliminary charges incurred in formation of society, viz.:		
- Interest received on loans:			From Christmas 1848 to 30 November 1849	447	18 4
From Christmas 1848 to 30 Nov. 1849			" 30 November 1849 to 30 November 1850	49	5 -
" 30 Nov. 1849 to 30 Nov. 1850	53	15 9			497 3 4
" 30 Nov. 1850 to 30 Nov. 1851	64	18 7	- Total general expenses since commencement of society, including commissions, rent and taxes, salaries, stationery, advertisements, &c. viz.:		
	138	14 4	From Christmas 1848 to 30 November 1849	1,501	7 9
- Transfer fees received:			" 30 November 1849 to 30 November 1850	2,485	13 7
From Christmas 1848 to 30 Nov. 1849	7	6	" 30 November 1850 to 30 November 1851	2,602	6 2
" 30 Nov. 1849 to 30 Nov. 1850	5	-			6,589 7 6
" 30 Nov. 1850 to 30 Nov. 1851	15	-			
	1	7 6			
- Petty cash, balance owing cashier	19	-			
		14,843 17 8			
£.	39,671	9 6		£.	39,671 9 6

24 December 1851.
London, 27 Poultry.

Audited and found correct.

(signed) Wm. McCulloch.
John D. Carter.
William Tilt.

50.—PRUDENTIAL MUTUAL ASSURANCE, INVESTMENT, AND LOAN ASSOCIATION.

PLACE OF BUSINESS - - - - - No. 14, Chatham-place, Blackfriars, London.

OBJECTS - - - - - { To grant Policies of Assurance; to make Investments of Money on Leans, or in purchase of Annuities, Reversionary or Life Interests, Policies of Assurance, and other Property; to purchase, subject to a license from the Board of Trade, Houses, Land, and Buildings, of any tenure, in England; and to re-sell and re-invest; and, subject to a special general meeting of the Shareholders, any part of the Capital of the Association may be appropriated as a Guarantee Fund.

DATE OF COMPLETE REGISTRATION - - - - - 23d December 1848.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 24 December 1851 to 31 December 1852.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
To Present value of sums assured (as per actuary's valuation)	23,762	18 3	By Present value of premium receivable (as per actuary's valuation)	26,369	9 -
- Capital and investments by way of loan - - - - -	15,893	15 7	- Sundry debtors for advances made on securities, &c. - - - - -	11,928	4 9½
- Balance - - - - -	2,425	5 -	- Office furniture - - - - -	297	13 11
			- Policy stamps in hand - - - - -	-	15 -
			- Suspense account:		
			For expenses attending formation of the association, establishment of agencies, new tables, &c. £.1,467	6 9	
			For expenses of alterations to house and offices	829	5 2
				2,296	11 11
			Less amount charged to profit and loss, being the deduction for this year - - - - -	96	11 11
				2,200	- -
			- Cash at bankers - - - - -	1,072	3 -
			- Cash in house - - - - -	185	3 3
			- Petty cash in hand - - - - -	28	9 10½
£.	42,081	18 10	£.	42,081	18 10

(signed) Henry Charles Barfoot, Secretary.

Examined by three Directors,

(signed) James Gillman, Chairman.
Peter Sers.
J. Lutwyche.

We have examined these accounts and find them to be correct, and hereby confirm the same.

(signed) Thomas Warne.
R. Mossop.
H. Croysdill.

(2.) BALANCE SHEET from 31 December 1852 to 31 December 1853.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Balance at last audit, viz.:			By Loans to policy holders - - - - -	16,187	9 3
Cash at bankers - - - - -	1,072	3 -	- Debentures paid off, with interest - - - - -	13,119	15 6
Cash in house - - - - -	185	3 3	- Claims - - - - -	218	10 -
			- Repairs and alterations - - - - -	62	7 9
- First call on new shares - - - - -			- Expense of establishing agencies - - - - -	66	7 -
- Premiums - - - - -	3,018	16 1	- Annuity - - - - -	24	18 9
- Less amount in hands of agents - - - - -	49	11 5	- Office expenses:		
			Salaries - - - - -	£. 480	- -
- Repayment of loans with interest - - - - -			Commission - - - - -	113	16 3
- Loans on debentures - - - - -	14,596	4 8	Printing and stationery - - - - -	114	1 9
- Inquiry fees - - - - -	56	13 4	Advertising - - - - -	80	15 4
- Commission received - - - - -	69	6 -	Rent, taxes, gas, &c. - - - - -	£. 394	13 2
- Bills receivable - - - - -	53	19 8	Less received - - - - -	323	15 -
				60	18 2
			Incidental expenses, including actuary's valuation last year - - - - -	149	1 7
				908	13 1
			- Policy stamps - - - - -	85	- -
			- Investigation fees - - - - -	12	14 8
			- Directors' fees including chairman's remuneration - - - - -	198	- -
			- Medical fees - - - - -	60	17 -
			- Less received - - - - -	-	10 6
				60	6 6
			- Furniture - - - - -	13	- 4
			- Premiums returned - - - - -	3	- -
			- Re-assurances - - - - -	737	7 11
			- Law expenses (two years) - - - - -	143	2 10
			- Balance:		
			Cash at bankers - - - - -	472	3 5
			Cash in house - - - - -	161	5 11
£.	32,564	2 11	£.	633	9 4
				32,564	2 11

(signed) Henry Charles Barfoot, Secretary.

Examined by three Directors,

(signed) James Gillman.
Edgar Home.
George Clark.

We have examined this account, find it to be correct, and hereby confirm the same.

(signed) H. Croysdill, } Auditors.
Thomas Warne, }

7 March 1854.

50.—PRUDENTIAL MUTUAL ASSURANCE, INVESTMENT, AND LOAN ASSOCIATION—*continued.*

(3.) BALANCE SHEET from 31 December 1853 to 31 December 1854.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Balance at last audit, viz.:			By Loans to policy holders	8,119	3 2
- Cash at bankers	472	3 5	- Debentures paid off, with interest	7,108	4 2
- Cash in house	161	5 11	- Claims	517	10 -
	633	9 4	- Repairs and alterations	73	6 -
- Instalments received on new shares	177	- -	- Expense of establishing agencies	44	18 6
- Premiums	3,075	13 11	- Annuity	33	5 -
- Repayments of loans with interest	9,045	9 9	- Office expenses:		
- Loans on debentures	7,160	- -	Salaries	671	- -
- Commission received	22	2 9	Commission	69	10 10
- Unclaimed interest on shares	18	- -	Printing and stationery	162	16 6
- Inquiry fees	19	19 5	Advertising	65	- 1
- Law costs received	13	1 1	Rent, taxes, gas, &c.	£. 379	4 6
			Less received	287	14 -
				91	10 6
			- Policy stamps and medical fees	53	2 6
			- Investigation fees	15	15 4
			- Directors' fees, including chairman's remuneration	365	9 -
			- Furniture	13	4 6
			- Re-assurances	502	7 6
			- Law expenses	163	12 10
			- Interest on shares	136	13 -
			- Advances made in the industrial department	148	17 2
			- Petty expenses, including messengers' wages in general }	155	15 8
			- Amount in hands of agents	244	4 6
			- Balance, viz.:		
			Deposit at interest	1,000	- -
			Balance on current account	221	17 1
			Cash in house	187	12 5
				1,409	9 6
£.	20,164	16 3	£.	20,164	16 3

Examined by three directors.

(signed) *Henry Charles Barfoot, Secretary.*(signed) *James Gillman.
Edgar Horne.
George Clark.*

We have examined this account, find it to be correct, and hereby confirm the same,

(signed) *Thomas Warne,
Thomas Reid, Jun., } Auditors.*

9 March 1855.

51.—RYE MUTUAL MARINE ASSURANCE ASSOCIATION.

PLACE OF BUSINESS - - - - - Market-street, Rye, in the County of Sussex.

OBJECTS - - - - - Insurance of Ships.

DATE OF COMPLETE REGISTRATION - - - - 7 March 1849.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 6 January 1851 to 6 January 1852.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Balance in the bank last year brought forward	81	16 7½	By Printing and stationery	1	2 6
- Policy stamp	1	- -	- Charges for special and other surveys of vessels	5	5 -
- Members' contributions and call	481	5 1½	- Stamps for policies	25	9 -
- Members' acceptances for	334	7 2	- Secretary's fees, registering policies	17	7 6
- Interest on deposits at London and County Bank and }	5	1 4	- On account of averages and losses	807	13 10
- Received for bill stamps	1	3 -	- Directors' attendances at meetings	4	10 -
			- Incidentals	10	8 6
				£.	871 16 4
			- Balance	32	16 11
£.	904	13 3	£.	904	13 3

51.—RYE MUTUAL MARINE ASSURANCE ASSOCIATION—continued.

(1.) BALANCE SHEET from 6 January 1851 to 6 January 1852—continued.

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		How invested.	—
To Balances owing to members - - - - -	141	1 1	By Balances owing from members - - -	- - -	£. s. d.
			- Cash - - - - -	{ In London and	108 5 - $\frac{1}{4}$
			- Policy stamps - - - - -	{ County Bank }	30 1 5
			- Cash - - - - -	{ In hands of	2 14 6
				{ secretary - }	- - 1 $\frac{1}{4}$
£.	141	1 1	£.		141 1 1

24 June 1852.

Examined by us, (signed) *John Daniel,*
John Holmes, } Directors.
William Hoad,
J. A. Vidler, Chairman of the Directors.

AUDITORS' REPORT.

We, the undersigned David Taylor and Robert Kidder, auditors of the Rye Mutual Marine Assurance Association, do hereby report that we have examined the foregoing balance sheet, and also the accounts of the said association for the third year, ending on the 6th day of January last, and finding them correct, we hereby confirm the same. Dated this 26th day of June 1852.

(signed) *D^d Taylor.*
Robert Kidder.

(2.) BALANCE SHEET from 6 January 1852 to 6 January 1853.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Balance in the bank last year, brought forward - - -	30	1 5	By Printing and stationery - - - - -	1	3 -
- Policy stamps - - - - -	2	14 6	- Charges for surveys of vessels - - - - -	8	-
- Members' contributions and call - - - - -	133	19 10 $\frac{3}{4}$	- Stamps for policies - - - - -	17	17 -
- Members' acceptances - - - - -	431	8 5	- Secretary's fees, registering policies - - - - -	14	3 6
- Interest on deposits at London and County Bank - - -	-	4 -	- On account of averages and losses - - - - -	478	14 8 $\frac{1}{4}$
			- Directors' attendances at meetings - - - - -	4	15 -
			- Incidentals - - - - -	10	13 2
£.	598	8 2 $\frac{3}{4}$	- Balance - - - - -	535	6 4 $\frac{1}{4}$
			£.	63	1 10 $\frac{1}{2}$
			£.	598	8 2 $\frac{3}{4}$

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		How invested.	—
Balances owing to members - - - - -	161	2 4	Balances owing from members - - -	- - -	£. s. d.
A bill - - - - -	3	3 -	Cash - - - - -	{ In London and	99 4 7 $\frac{3}{4}$
				{ County Bank,	65 - 8 $\frac{1}{4}$
£.	164	5 4		{ Rye - - - }	£. 164 5 4

20 June 1853.

Examined by us, (signed) *William Hoad,*
J. Vidler, } Directors.
Lewis Hoad,
(signed) *J. A. Vidler,* Chairman of the Directors.

AUDITOR'S REPORT.

I, the undersigned David Taylor, auditor of the Rye Mutual Marine Assurance Association, do hereby report that I have examined the foregoing balance sheet, and also the accounts of the said association, for the year ending on the 6th day of January last, and finding them correct, I hereby confirm the same. Dated this 21st day of June 1853.

(signed) *D^d Taylor.*

(3.) BALANCE SHEET from 6 January 1853 to 6 January 1854.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Balance in the Bank last year, brought forward - - -	65	- 8 $\frac{1}{4}$	By Printing and stationery - - - - -	- 15	6
- Members' contributions - - - - -	83	3 8	- Charges for surveying vessels - - - - -	9	-
- Interest on deposits at London and County Bank - - -	-	7 4	- Stamps for policies - - - - -	12	2 6
			- Secretary's fees, registering policies - - - - -	12	12 -
			- On account of averages - - - - -	87	17 - $\frac{1}{2}$
			- Directors' attendances at meetings - - - - -	5	5 -
			- Incidentals - - - - -	10	17 3
£.	148	11 8 $\frac{1}{4}$	- Balance - - - - -	138	9 3 $\frac{1}{4}$
			£.	10	2 4 $\frac{3}{4}$
			£.	148	11 8 $\frac{1}{4}$

51.—RYE MUTUAL MARINE ASSURANCE ASSOCIATION—*continued.*(3.) BALANCE SHEET from 6 January 1853 to 6 January 1854—*continued.*

LIABILITIES AND ASSETS.

LIABILITIES.		ASSETS.			
	£. s. d.		How invested.		
To Balances owing to members - - - - -	230 7 8½				
		By Balances owing from members - -		£. s. d.	£. s. d.
		- Cash - - - - -	{ In London and		220 19 6½
		In the hands of the secretary - -	{ County Bank. }		9 4 6
					- 3 8
£.	230 7 8½			£.	230 7 8½

Examined by us,

(signed) *William Hoad,*
Lewis Hoad, } Directors.
John Holmes, }
 (signed) *J. A. Vidler,* Chairman of Directors.

AUDITORS' REPORT.

We, the undersigned, David Taylor and John Scott Coombs, auditors of the Rye Mutual Marine Assurance Association, do hereby report, that we have examined the foregoing balance sheet, and also the accounts of the said association, for the year ending on the 6th day of January last, and finding them correct, we hereby confirm the same. Dated this 26th day of September 1854.

(signed) *D^d. Taylor.*
J. Scott Coombs.

(4.) BALANCE SHEET from 6 January 1854 to 6 January 1855.

RECEIPTS.		EXPENDITURE.			
	£. s. d.			£. s. d.	
To Cash balance of last year, brought forward - - -	10 8 6	By Printing and stationery - - - - -		1 - 3	
- Members' contributions - - - - -	128 1 3½	- Charges for surveying vessels - - - - -		11 10 -	
		- Stamps for policies - - - - -		15 10 -	
		- Fees of secretary for registering policies - - -		14 14 -	
		- On account of averages, &c. - - - - -		68 6 5¼	
		- Directors' attendances at meetings - - - - -		1 12 6	
		- Incidentals - - - - -		8 11 6	
				121 4 8¾	
£.	138 9 9¾	- Balance - - - - -		17 5 1	
				£.	138 9 9¾

LIABILITIES AND ASSETS.

LIABILITIES.		ASSETS.			
	£. s. d.		How invested.		
To Balances owing to members - - - - -	174 3 7½				
- Policy stamps - - - - -	1 4 6	By Balances owing from members - -		£. s. d.	£. s. d.
		- Cash - - - - -	{ In London and		157 18 10
		- Policy stamps - - - - -	{ County Bank,		16 - 7
		In the hands of the secretary - -	{ at Rye - }		1 4 6
		Less arising from fractions - - -			- 3 8
					- 6¼
£.	175 8 1¼			£.	175 8 1¼

Examined by us,

(signed) *William Hoad,*
Lewis Hoad, } Directors.
Jas. F. Plomley, }
 (signed) *J. A. Vidler,* Chairman of the Directors.

AUDITORS' REPORT.

We, the undersigned, David Taylor and John Scott Coombs, auditors of the Rye Mutual Marine Assurance Association, do hereby report, that we have examined the foregoing balance sheet, and also the accounts of the said association, for the year ending on the 6th day of January last, and finding them correct, we hereby confirm the same. Dated this 16th day of August 1855.

(signed) *D^d. Taylor.*
J. Scott Coombs.

52.—RAILWAY PASSENGERS' ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - No. 3, Old Broad-street, in the City of London.

OBJECTS - - - - - { To insure all who do now or shall hereafter travel by Railway, compensation for
Personal Injury or Loss of Life, consequent upon or incident to Railway Conveyance,
whether arising from Accident or Negligence, otherwise than wilful.

DATE OF COMPLETE REGISTRATION - - 22 March 1849.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 31 December 1851 to 30 June 1852.

CAPITAL ACCOUNT.

R E C E I P T S.			A S S E T S.		
	31 Dec. 1851.	30 June 1852.		31 Dec. 1851.	30 June 1852.
	£. s. d.	£. s. d.		£. s. d.	£. s. d.
To Law and Parliamentary charges -	2,694 11 10	200 - -	By Shareholders' fund, deposit and call on shares - - - - -	13,210 5 -	695 15 -
- Advertising purposes - - -	3,365 2 1	50 - -	- Furniture account - - - -	13 19 -	13,224 4 -
- Printing account - - - -	3,014 19 5	75 - -			
- Furniture and office fittings - -	596 6 1				
- Actuary's account - - - -	76 5 -				
- Directors for half-year to December 1850 - - - - -	150 - -				
- Compensation paid during the experi- mental operation of the insurance of railway servants - - - -	2,650 - -	475 - -			
		12,547 4 5			
- Balance, Strahan & Co. - - -	447 12 5				
- Balance, Ransom & Co. - - -	125 2 2	572 14 7			
	£.	13,919 19 -		£.	13,919 19 -

REVENUE ACCOUNT to 30 June 1852.

	£. s. d.		£. s. d.
To Advertising purposes and travelling expenses - -	506 7 5	By Balance from last half-year -	£. 1,520 11 7
- Office expenses - - - - -	173 11 7	- Less interest on capital to December last - - - - -	202 10 11
- Rent - - - - -	145 - -		1,318 - 8
- Clearing-house expenses - - - - -	193 1 -	- Balance due by Clearing-house, and agents, 31st December, and since received - - - -	627 18 -
- Directors and auditors - - - - -	173 15 -	- Amount received as premiums to this date (£. 697 15 s. 9 d. being still due from Clearing-house and agents) - - - - -	2,438 10 1
- Salaries - - - - -	361 19 4		
- Printing account - - - - -	174 5 8		
- Government duty - - - - -	170 6 8		
- Commission - - - - -	452 17 7		
- Compensation - - - - -	982 1 4		
- Commercial Travellers' Schools, as per vote of general meeting - - - - -	21 - -		
- Balance, Strahan & Co. - - - £. 1,021 3 4			
- Petty Cash - - - - -	8 19 10		
	1,030 3 2		
	£.		£.
	4,384 8 9		4,384 8 9

52.—RAILWAY PASSENGERS' ASSURANCE COMPANY—*continued.*(1.) BALANCE SHEET from 31 December 1851 to 30 June 1852—*continued.*

BALANCE SHEET for Half-year ending 30 June 1852.

To Balance at bankers' on capital account:	£. s. d.	£. s. d.	By Balance of Capital Account as above	£. s. d.
Strahan & Co. - - - -	447 12 5		- Ditto of Revenue Account as above - - - -	572 14 7
Ransom & Co. - - - -	125 2 2	572 14 7	- Amount of premiums still due from Clearing-house and agents, making total income for half-year received and due 3,136 l. 5 s. 10 d. - - - -	697 15 9
- Balance amount due from Clearing-house agents - - - -	697 15 9			
- Cash, Strahan & Co. - - - -	1,021 3 4			
Cashier - - - -	8 19 10	1,727 18 11		
	£.	2,300 13 6		£. 2,300 13 6

Examined.

(signed) J. D. Paul, Chairman.

(signed) G. B. Harrison.
Alexander Beattie.
A. Greig.

To the DIRECTORS of the RAILWAY PASSENGERS' ASSURANCE COMPANY.

Gentlemen,

We have this day audited the accounts of the company for the half-year ending the 30th June last, and find them to be correct.

We are, &c.

London, 14 August 1852.

(signed) A. Scrutton, } Auditors.
T. C. Bates, }

(2.) BALANCE SHEET from 30 June 1852 to 31 December 1852.

CAPITAL ACCOUNT.

RECEIPTS.				EXPENDITURE.			
	30 June 1852.	31 Dec. 1852.			30 June 1852.	31 Dec. 1852.	
	£. s. d.	£. s. d.			£. s. d.	£. s. d.	
To Law and Parliamentary charges -	2,894 11 10	473 13 9	By Shareholders' fund, deposit, and call on shares - - - -	13,906 - -	1,004 - -		
- Advertising purposes - - -	3,415 2 1	200 - -					
- Printing account - - - -	3,089 19 5	100 - -	- Furniture account - - - -	13 19 -	13,919 19 -		
- Furniture and office fittings - -	596 6 1						
- Actuary's account - - - -	76 5 -	15 15 -					
- Directors for half-year to December 1850 - - - -	150 - -						
- Compensation (paid during the experimental operation of the insurance of railway servants) - - -	2,125 - -						
		13,347 4 5					
- Balance, Strahan & Co. - - -	609 13 8						
- Balance, Ransom & Co. - - -	177 12 2	787 5 10					
	£.	14,923 19 -			£.	14,923 19 -	

52.—RAILWAY PASSENGERS' ASSURANCE COMPANY—continued.

(2.) BALANCE SHEET from 30 June 1852 to 31 December 1852—continued.

REVENUE ACCOUNT to 31 December 1852.

	£. s. d.		£. s. d.	£. s. d.
To Advertising purposes and travelling expenses - -	423 17 8	By Balance from the last half-year -	1,030 3 2	
- Office expenses - - - - -	189 4 8	- Less interest on capital to June last -	275 9 2	
- Rent - - - - -	142 10 -			754 14 -
- Clearing-house expenses - - - - -	166 17 5			
- Directors and auditors - - - - -	156 5 -	- Balance due from Clearing-house and agents, June 30th, and since received - - - - -		697 15 9
- Salaries - - - - -	298 2 8			
- Printing account - - - - -	157 5 2	- Amount received as premiums to this date (exclusive of 758 l. 11 s. 4 d. still due from Clearing-house and agents) - - - - -		3,597 13 1
- Government duty - - - - -	173 14 4			
- Commission - - - - -	373 4 -			
- Compensation and expenses attendant thereupon -	2,098 4 11			
- Law charges - - - - -	95 - -			
- Profit and loss - - - - -	24 6 8			
- Balance, Strahan & Co. - - - £.746 12 3				
- Petty cash - - - - - 4 18 1				
	751 10 4			
£.	5,050 2 10		£.	5,050 2 10

BALANCE SHEET for Half-year ending 31 December 1852.

	£. s. d.	£. s. d.		£. s. d.
To Balance at bankers' on Capital Account:			By Balance of Capital Account as above - - -	787 5 10
Strahan & Co. - - - - - 609 13 8			- Balance of Revenue Account as above - - -	751 10 4
Ransom & Co. - - - - - 177 12 2		787 5 10	- Amount of premiums still due from Clearing-house and agents (making total income for half-year received and due, 4,356 l. 4 s. 5 d.) - - - - -	758 11 4
To Balance:				
Amount due from Clearing-house and agents - - - - - 758 11 4				
Cash, Strahan & Co. - - - - - 746 12 3				
Cashier - - - - - 4 18 1				
		1,510 1 8		
£.	2,297 7 6		£.	2,297 7 6

Examined.

(signed) J. D. Paul, Chairman.
G. B. Harrison.
Alexander Beattie.

To the DIRECTORS of the RAILWAY PASSENGERS' ASSURANCE COMPANY.

Gentlemen,

We have audited the accounts of the Company for the half-year ending 31 December 1852, and find them to be correct.

London, 10 February 1853.

We are, &c.
(signed) A. Serutton, } Auditors.
T. C. Bates, }

52.—RAILWAY PASSENGERS' ASSURANCE COMPANY—*continued.*

(3.) BALANCE SHEET' from 31 January 1853 to 30 June 1853.

RECEIPTS.				EXPENDITURE.			
		31 Dec. 1852.	30 June 1853.			30 Dec. 1852.	30 June 1853.
		£. s. d.	£. s. d.			£. s. d.	£. s. d.
To Law and Parliamentary charges	-	3,368 5 7		By shareholders' fund deposit and call on shares	- - - -	14,910 - -	48 15 -
- Advertising purposes	- - -	3,615 2 1	200 - -				
- Printing account	- - -	3,189 19 5	150 - -	By furniture account	- - - -	13 19 -	14,923 19 -
- Furniture and office fittings	- - -	596 6 1					
- Actuary's account	- - -	92 - -		By payment on account of preliminary expenses from Revenue Account	- - - -		150 - -
- Directors for half-year, to December 1852	- - -	150 - -					
- Compensation (paid during the experimental operation of the insurance of railway servants)	- - -	3,125 - -	14,136 13 2				
- Balance, Railway debentures	- - -	500 - -					
- " Ransom & Co.	- - -	136 - 10	636 - 10				
		£.	15,122 14 -			£.	15,122 14 -

REVENUE ACCOUNT to 30 June 1853.

		£. s. d.			£. s. d.	£. s. d.
To Advertising purposes and travelling expenses	- - -	567 5 10	By Balance from the last half-year	-	751 10 4	
- Office expenses	- - -	180 3 8	- Less interest on capital to December		298 19 3	452 11 1
- Rent	- - -	142 10 -				
- Clearing-house expenses	- - -	230 - -	- Balance due from Clearing-house and agents, December 1852, and since received	- - - -		758 11 4
- Directors and auditors	- - -	173 15 -	- Amount received as premiums to this date, exclusive of 826 l. 9 s. 4 d. still due from Clearing-house and agents	- - - -		5,148 12 1
- Salaries	- - -	301 13 6	- Interest of bond of Oxford, Worcester, and Wolverhampton Railway, 500 l.	- - - -		4 4 -
- Printing account	- - -	191 9 9				
- Government duty	- - -	283 11 9				
- Commission	- - -	496 12 10				
- Compensation and expense attendant thereon	- - -	1,901 13 7				
- Law charges	- - -	21 - -				
- Profit and loss	- - -	32 14 6				
- Replacement of preliminary expenses	- - -	150 - -				
- Balance invested in 3½ per Cents	£. 1,024 - -					
- " Strahan & Co.	- - -	658 13 5				
- " Petty cash	- - -	8 14 8				
		£.	1,691 8 1			
			£.		6,363 18 6	

BALANCE SHEET for Half-year ending 30 June 1853.

		£. s. d.	£. s. d.			£. s. d.	£. s. d.
To Railway debentures	- - -	500 - -		By Balance of Capital Account as above	- - -		636 - 10
- Ransom & Co.	- - -	136 - 10	636 - 10	- " of Revenue Account	- - -	1,691 8 1	
- Reserve fund 3½ per Cents	- - -	1,024 - -		- Amount still due from Clearing-house and agents	- - -	826 9 4	2,517 17 5
- Balance due from Clearing-house agents	- - -	826 9 4					
- Strahan & Co.	- - -	658 13 5					
- Cashier	- - -	8 14 8	2,517 17 5				
		£.	3,153 18 3			£.	3,153 18 3

Examined.

(signed) J. D. Paul, Chairman.
G. B. Harrison.
A. Kinnaird.

To the DIRECTORS of the RAILWAY PASSENGERS' ASSURANCE COMPANY.

Gentlemen,
We have audited the accounts of the company for the half-year ending 30th June 1853, and find them to be correct.

London, 10 August 1853.

We are, &c.

(signed) T. C. Bates, } Auditors
A. Scrutton, }

52.—RAILWAY PASSENGERS' ASSURANCE COMPANY--continued.

(4.) BALANCE SHEET to 31 December 1853.

CAPITAL ACCOUNT.

RECEIPTS:			EXPENDITURE.		
	30 June 1853.	31 Dec. 1853.		30 June 1853.	31 Dec. 1853.
	£. s. d.	£. s. d.		£. s. d.	£. s. d.
To Law and Parliamentary charges -	3,368 5 7		By shareholders' fund (deposit and call on shares) -	14,958 15 -	62 - -
- Advertising purposes - - -	3,815 2 1		- Furniture account - - -	13 9 -	
- Printing account - - - -	3,339 19 5		- Payment on account of preliminary expenses from Revenue Account -	150 - -	150 - -
- Furniture and office fittings - - -	596 6 1				15,122 14 -
- Actuary's account - - - -	92 - -				
- Directors for half-year to December 1850 - - - - -	150 - -				
- Compensation paid during the experimental operation of the insurance of railway servants - - -	3,125 - -	14,486 13 2			
- Balance, railway debentures - -	500 - -				
- £.200., 3½. per cent. Consols - -	186 15 -				
- Ransom & Co. - - - -	161 15 10	848 10 10			
		£. 15,335 4 -		£.	15,335 4 -

REVENUE ACCOUNT to 31 December 1853.

	£. s. d.		£. s. d.	£. s. d.
To Advertising purposes and travelling expenses - -	522 6 2	By Balance from last half-year - -	1,691 8 1	
- Office expenses - - - - -	175 8 3	Less interest on capital to June -	292 16 4	1,398 11 9
- Rent - - - - -	142 10 -	- Balance due from Clearing-house and agents, June 1853, and since received - - -		826 9 4
- Clearing-house expenses - - - - -	231 11 9	- Amount received as premiums to this date (exclusive of 908 l. 9 s. 1 d. still due from Clearing-house and agents) - - - - -		4,017 5 2
- Directors and auditors - - - - -	156 5 -	- Interest on investments - - - - -		31 16 -
- Salaries - - - - -	317 6 -	- Profit and loss - - - - -		- 19 4
- Printing account - - - - -	212 15 -			
- Government duty - - - - -	236 19 5			
- Commission - - - - -	650 7 11			
- Compensation - - - - -	551 8 3			
- Law charges - - - - -	164 16 2			
- Replacement of preliminary expenses - - -	150 - -			
- Balance invested in 3¼ per Cents £.1,596 5 -				
- Strahan & Co. - - - - -	1,158 18 9			
- Petty cash - - - - -	8 3 11			
	2,763 7 8			
	£. 6,275 1 7		£.	6,275 1 7

52.—RAILWAY PASSENGERS' ASSURANCE COMPANY—*continued.*

(5.)—BALANCE SHEET from 31 December 1853 to 30 June 1854—*continued.*

REVENUE ACCOUNT to 30 June 1854.

	£.	s.	d.		£.	s.	d.		£.	s.	d.		
To Advertising purposes and travelling expenses	-	-	713	2	6	By Balance from the last half-year	-	2,763	7	8			
- Office expenses	-	-	175	7	1	- Less interest on capital to December	298	5	6				
- Rent	-	-	142	10	-					2,465	2	2	
- Clearing-house expenses	-	-	208	14	11	- Balance due from Clearing-house and agents, Decem-							
- Directors and auditors	-	-	165	-	-	ber 1853, and since received	-	-	-	908	9	1	
- Salaries	-	-	324	16	-	- Amount received as premium to this date (exclusive							
- Printing account	-	-	70	1	5	of 975 <i>l.</i> 3 <i>s.</i> 5 <i>d.</i> still due from Clearing-house and				4,119	10	4	
- Government duty	-	-	266	19	7	agents)	-	-	-				
- Commission	-	-	549	7	4	- Interest on investments	-	-	-	34	15	9	
- Compensation	-	-	1,802	11	-								
- Law charges	-	-	200	-	-								
- Replacement of preliminary expenses	-	-	150	-	-								
- Profit and loss	-	-	1	2	7								
- Balance invested in 3¼ per Cents	-	£. 1,878	5	-	-								
- " " 3 per Cents	-	186	15	-	-								
- " " Strahan & Co.	-	690	9	11	-								
- " " Petty cash	-	2	15	-	-								
			2,758	4	11								
£.			7,527	17	4				£.		7,527	17	4

LIABILITIES AND ASSETS.

LIABILITIES.				ASSETS.			
	£.	s.	d.		£.	s.	d.
To Railway debentures - - - - -	500	-	-	By Balance of Capital Account as above - - - - -			673 10 10
- Ransom & Co. - - - - -	173	10	10	- " of Revenue Account - - £. 2,758	4	11	
			673 10 10	- Amount still due from Clearing-house			
- Reserve fund, 2,000 <i>l.</i> 3¼ per Cents -	1,878	5	-	and agents - - - - -	975	3	5
- 200 <i>l.</i> Three per cent. Consols - -	186	15	-				3,733 8 4
- Balance due from Clearing-house and							
agents - - - - -	975	3	5				
- Strahan & Co. - - - - -	690	9	11				
- Cashier - - - - -	2	15	-				
			3,733 8 4				
	£.		4,406 19 2		£.		4,406 19 2

Examined.

(signed) *J. D. Paul*, Chairman.
A. Kinnaird.
James Clay.

To the DIRECTORS of the RAILWAY PASSENGERS' ASSURANCE COMPANY.

Gentlemen,
We have examined the accounts of the company for the past half-year, and find them to be correct.

London, 8 August 1854.

We are, &c.
(signed) *A. Scrutton*, } Auditors.
T. C. Bates, }

53.—UNITED GUARANTEE AND LIFE ASSURANCE COMPANY.

PLACE OF BUSINESS	- - - - - 36, Old Jewry, in the City of London.
OBJECTS	- - - - - { First, to transact the business of a Guarantee Company; second, to transact the business of a Life Assurance, Annuity and Endowment Company; and third, to combine the preceding objects, and for that purpose to grant Assurances dependent upon the honesty, &c., of Persons guaranteed by the Company.
DATE OF COMPLETE REGISTRATION	- - - 17 April 1849.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 1 January 1851 to 31 December 1851.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Balance per statement 31 December 1850	3,668	- 5	By interest on capital paid up	-	-
- Deposit first and second calls on shares issued	1,622	10 -	- Re-assurances	-	-
- Interest on Loans			- Claims paid on guarantee policies	402	11 1
- Investments, bankers' accounts and office fees	126	5 9	- Ditto - ditto life - ditto	591	11 11
- Premiums, new	£. 3,479	- 8	- Establishment of provincial agencies including stationery, printing, office furniture, fittings, &c.	-	-
- „ renewal	1,608	10 8	- Office property	-	-
	5,087	11 4	- Current expenses :		
			Salaries, inclusive of secretary, actuary and medical officers, and wages	1,052	4 3
			Directors and auditors	576	16 5
			Provincial agencies at Manchester, Dublin, &c.	266	- 10
			Rent and taxes	188	- -
			- Miscellaneous expenses including travelling charges, postage, carriage of parcels, gratuities, &c.	469	6 11
				2,552	8 5
			- Incidental Expenses :		
			Medical fees agencies	50	5 -
			Stationery and printing	391	19 8
			Advertisements	467	2 5
			Stamps	232	17 -
			Commission, commuted and ordinary	244	13 2
			Law expenses	118	- -
				1,504	17 3
			- Balance, viz. :		
			Cash at bankers'	1,036	7 11
			Due from shareholders	592	1 7
			Invested in 3 1/4 per Cents, cost	1,483	13 -
			Loans to sundries	1,361	13 4
			Agent's balance - £. 26 19 -		
			Petty cashier - 15 13 3	42	12 3
				4,516	8 1
£.	10,504	7 6	£.	10,504	7 6

We have compared the above statements with the books and vouchers of the company and found it to be correct.

(signed) John Parker.
H. B. Reynolds.
H. Withers.

53.—UNITED GUARANTEE AND LIFE ASSURANCE COMPANY—continued.

(2.) BALANCE SHEET from 31 December 1851 to 31 December 1852.

R E C E I P T S.			E X P E N D I T U R E.		
	£.	s. d.		£.	s. d.
To balance as per statement, 31 December 1851 - -	4,516	8 1	By interest on paid-up capital - - - - -	-	381 10 9
- Third call of 1 l. on 5,000 shares - - - -	5,000	- -	- Re-assurances - - - - -	-	234 1 -
- Interest on loans, investments, &c. - - - -	123	15 11	- Claims on guarantee policies - - - - -	£. 2,711	17 6
- Premiums, new - - - - £. 4,242	8 6		- Ditto life policies - - - - -	734	14 1
- „ renewed - - - - 3,895	15 7		- Office property - - - - -	-	3,416 11 7
	8,078	4 1	- Current Expenses:		11 1 3
			Salaries to secretary, actuary, medical officers,		
			and wages - - - - -	1,237	15 -
			Directors and auditors - - - - -	729	14 6
			Provincial agencies at Manchester, Birmingham, &c. -	769	9 3
			Rent and taxes - - - - -	250	- -
			Travelling charges, postages, gratuities, car-		
			riage, &c. &c. - - - - -	941	18 10
			- Incidental expenses:		3,928 17 7
			Medical fees (agencies) - - - - -	73	2 7
			Stationery and printing - - - - -	397	14 3
			Advertisements - - - - -	428	14 1
			Stamps for policies - - - - -	225	9 6
			Commission - - - - -	183	10 11
			Law expenses - - - - -	265	18 -
			- Balance: viz.		1,574 9 4
			Cash at bankers' - - - - -	1,519	7 7
			Due from shareholders - - - - -	1,869	18 8
			Invested in $\frac{3}{4}$ per Cents - - - - -	3,034	5 6
			Loans to sundries - - - - -	1,278	1 -
			Agents' balances - - - - -	435	11 9
			Petty cashier - - - - -	4	12 1
£.	17,718	8 1		8,141	16 7
			£.	17,718	8 1

Examined.

(signed) *Ersline,*
Thos. Winkworth, } Directors.

Offices, 36, Old Jewry, 31 March 1851.

We have compared the above statement with the books and vouchers of the company, and found it to be correct.

(signed) *John Parker.*
Henry Bion Reynolds.
Henry Withers.

(3.) BALANCE SHEET from 31 December 1852 to 31 December 1853.

R E C E I P T S.			E X P E N D I T U R E.		
	£.	s. d.		£.	s. d.
To Balance, per statement 31st December 1852 - -	8,141	16 7	By interest on paid-up capital - - - - -	-	518 17 11
- Interest on investments, loans, banker's account, office			- Re-assurances - - - - -	-	356 11 1
and transfer fees - - - - -	190	10 5	- Claims on life policies - - - - -	1,937	1 -
- Premiums, new and renewal - - - - -	9,825	10 1	- „ guarantee - - - - -	2,938	12 5
			- Current Expenses:		4,895 13 5
			Management expenses, including directors and		
			auditors, secretary, actuary, and medical fees	1,396	4 6
			Salaries and wages - - - - -	456	- -
			Provincial agencies, Manchester, Birmingham,		
			Dublin - - - - -	139	11 10
			Rent, taxes - - - - -	250	- -
			- Incidental Expenses:		2,241 16 4
			Medical fees (agencies) - - - - -	92	14 7
			Stationery and printing - - - - -	237	8 5
			Advertisements - - - - -	150	2 1
			Stamps for policies - - - - -	165	18 2
			Commisison, commuted and ordinary - - - - -	283	- 2
			Law and Parliamentary expenses - - - - -	975	8 8
			Miscellaneous expenses, including postages,		
			petty cash, carriage of parcels, travelling		
			expenses, &c. &c. - - - - -	594	6 -
			Provincial agencies, Manchester - - - - -	308	18 4
			- Balance: viz.		2,832 16 5
			Cash at bankers' - - - - -	1,663	1 7
			Due from shareholders - - - - -	220	15 2
			Invested in Government securities - - - - -	2,558	13 -
			Loans to assurers - - - - -	2,222	16 -
			Agents' balances - - - - -	637	15 8
			Petty cashier - - - - -	9	- 6
£.	18,157	17 1		7,312	1 11
			£.	18,157	17 1

We have compared the above statement with the books and vouchers of the company, and find them to be correct.

(signed) *H. Withers,*
J. Parker, } Auditors.
H. Bion Reynolds,

54.—TIMES LIFE ASSURANCE AND GUARANTEE COMPANY.

PLACE OF BUSINESS - - - - -	32, Ludgate-hill, in the City of London.
OBJECTS - - - - -	To effect Assurances on Lives and for guaranteeing to Employers the fidelity of persons employed by them, and also to purchase and sell Annuities either for Lives or Years, or on Survivorships, and to purchase or sell Life, Reversionary and other Estates; and to advance Money on Mortgage or other Security, or such one or more of the said objects as the Board of Directors shall think proper to adopt.
DATE OF COMPLETE REGISTRATION - - - -	1 June 1849.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 30 April 1851 to 30 April 1852.

RECEIPTS.			EXPENDITURE.		
30 April 1851 :	£. s. d.	£. s. d.	By Amount paid for,		£. s. d.
To Cash at bankers' - - - -	865 16 8		Printing and stationery - - - -		359 13 3
- Balance of cash in office - - -	8 2 5		Furniture - - - - -		26 11 5
30 April 1852 :			Advertisements - - - - -		460 9 6
In agents' hands, cash - £. 256 1 7			Commissions - - - - -		374 1 8
Bill - £. 87 2 4			Interest on capital - - - - -		139 17 1
Less discount - 15 11			- Charges of Management :		
86 6 5			Expenses of establishing local Boards,		
342 8 -			agencies at home and abroad,		
		1,216 7 1	&c. and other charges, together		
			with postages, carriage of parcels,		
- Deposits on shares - - - -	1,010 - -		and other expenses in town and		
- Premiums on assurances - - -	5,525 15 11		country - - - - -	£. 1,215 14 -	
- Amount received for annuities - -	532 7 -		Expenses of travelling agents - - -	45 - -	1,260 14 -
- Interest on loans - - - -	20 5 3				
		7,088 8 2	- Directors' fees - - - - -		294 14 -
			- Rent and taxes - - - - -		225 17 4
			- Salaries, including consulting actuary and medical		
			officers' fees - - - - -		1,097 12 8
			- Deposits repaid - - - - -		600 - -
			- Loans advanced, less instalments repaid - - -		58 1 5
			- Payments on policies ; viz.		
			Life policies - - - - -	£. 350 - -	
			Guarantee - - - - -	146 17 3	496 17 3
			- Paid for purchased policies - - - - -		8 8 -
			- Policy stamp account :		
			Stamps in office - - - - -	17 10 9	
			Paid for guarantee stamps - - -	16 17 6	34 8 3
			- Cash at bankers' - - - - -	1,662 17 2	
			In office - - - - -	12 14 11	
			Agents - - - - -	1,191 17 4	2,867 9 5
£.	8,304 15 3				£. 8,304 15 3

54.—TIMES LIFE ASSURANCE AND GUARANTEE COMPANY—*continued.*

(1.) BALANCE SHEET from 30 April 1851 to 30 April 1852—*continued.*

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
To Amount received on shares - - - - -	4,180	- -	By subscribed capital due on demand - - - - -		37,215 - -
- Amount received for annuities - - £. 532 7 -			- Balance at bankers' - - - - -	£. 1,062 17 2	
- Less expenses - - - - - 100 - -			- Cash in office - - - - -	12 14 11	
	432	7 -	- " in agents' hands - - - - -	1,191 17 4	2,867 9 5
Outstanding accounts, printing, advertising, stationery, &c., together with the proportion of current rent, taxes, and salaries due up to the 30th April - - - - -	310	5 10	- Rent due to company - - - - -	99 8 8	
Balance - - - - -	37,253	9 7	- Balance of loan account - - - - -	507 1 8	
	£. 42,176	2 5	- Policy of stamps in office - - - - -	17 10 9	
			- Premiums due - - - - -	108 11 11	
			- Instalments on shares due - - - - -	861 - -	
			- Office furniture and fixtures - - - - -	500 - -	2,093 13 -
				£.	42,176 2 5

We have minutely examined the accounts of the above-named company, and have called for and examined the whole of the vouchers and receipts, and hereby certify the above balance sheets are correct.

We have pleasure in again testifying to the clear and satisfactory manner in which the accounts have been kept.

(signed) Daniel Pratt, } Auditors.
Hubert Barnes Rye, }

(2.) BALANCE SHEET from 30 April 1853 to 30 April 1854.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
30 April 1853 :			By Amount paid for,		
To cash as per last balance sheet - - - - -	3,615	6 2	Printing and stationery - - - - -	£. 395 16 7	
April 1854 :			Furniture - - - - -	91 8 7	
- Amount received on shares - - - £. 419 5 -			Advertisements - - - - -	399 3 2	
- Premiums on assurances - - - 15,368 14 - 3			Commission - - - - -	1,023 15 10	
- Interest on loans - - - - - 277 4 7			Interest on subscribed capital - - - - -	392 5 3	2,302 9 5
- Loans repaid - - - - - 4,381 1 11			- Charges of Management:		
	20,446	5 9	Sundry charges, a great part of which belongs to extension expenses, agents' charges, travelling expenses, local Boards, postages, parcels, &c., at home and abroad - - - - -		2,308 17 2
			- Petty cash, postage stamps, receipt stamps - - - - -	£. 140 9 3	
			Directors' fees - - - - -	551 5 -	
			Rent and taxes - - - - -	436 6 -	
			Salaries - - - - -	1,078 11 9	
			Medical fees, town and country - - - - -	627 3 11	
			Auditors' fees - - - - -	29 8 -	2,863 3 11
			- Loans advanced - - - - -		4,680 15 2
			- Claims paid :		
			Life - - - - -	£. 1,250 - -	
			Guarantee - - - - -	1,264 - 9	2,514 - 9
			- Policy stamps - - - - -	177 14 -	
			- Re-assurances - - - - -	521 13 10	
			- Purchased policies - - - - -	3 - -	
			- Returned deposits - - - - -	26 6 6	
			- Annuities paid - - - - -	136 7 4	865 1 8
			- Cash at bankers' - - - - -	4,760 14 -	
			- Cash in hand - - - - -	47 13 6	
			- In agents' hands - - - - -	3,718 16 4	8,527 3 10
	£. 24,061	11 11		£.	24,061 11 11

54.--TIMES LIFE ASSURANCE AND GUARANTEE COMPANY--continued.

(2.) BALANCE SHEET from 30 April 1853 to 30 April 1854--continued.

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
To Amount received on shares - - - - -	9,069	- -	By subscribed capital due on demand - - - - -	40,000	- -
- Amount received for annuities - - 1,466 19 4			Cash, viz.:		
Less annuitant deceased and amount repaid - - - - - 289 6 4			Balance at bankers' - 4,760 14 -		
	1,177	13 -	Balance in hand - 47 13 6		
Outstanding accounts, printing, advertising, stationery, &c., together with the proportion of current rent, taxes, and salaries due up to 30th April - -	417	6 6	Balance at agents' - 3,718 16 4		
Balance - - - - -	51,922	19 10		8,527	3 10
			Investments:		
			Monies advanced on securities - - - 7,084 - 7		
			Value of purchased reversions - - - 650 - -		
			Monies advanced on policies - - - 983 1 10		
			Other securities - - 123 4 1		
				17,367	10 4
			Premiums due - - - - - 788 9 -		
			Due on shares - - - - - 931 - -		
			Furniture and fixtures - - - - 500 - -		
			Present value of monies invested in establishing agencies and local Boards, with all their fittings, appurtenances, and various improvements at home and abroad - - - - - 3,000 - -		
				22,586	19 4
	£.	62,586 19 4		£.	62,586 19 4

The above balance sheets have been minutely and carefully examined by us, together with the vouchers and accounts, and we hereby certify them to be correct. The accounts have been kept in a satisfactory manner.

(signed) Daniel Pratt,
Hubert B. Rye,
W. D. Owen,
Thos. Charles Blundell,

Auditors.

54.—TIMES LIFE ASSURANCE AND GUARANTEE COMPANY—*continued.*

(3.) BALANCE SHEET from 1 May 1854 to 30 April 1855.

RECEIPTS.			EXPENDITURE.		
1 May 1854:	£.	s. d.	30 April 1855:	£.	s. d.
To Cash as per last balance sheet,—			By amount for printing, stationery, books, &c. - - - - -	584	6 2
- Cash at bankers' - - - - £. 4,760 14			- Advertising - - - - -	278	13 1
- „ in hand - - - - - 47 13 6			- Commission - - - - -	930	14 6
- „ in agents' hands - - - - 3,718 16 4			- General expenses, including agents' charges, travelling expenses, local Boards, parcels, &c., at home and abroad - - - - -	2,394	9 2
	8,527	3 10	- Postage (English and foreign) - - - - -	129	6 9
30 April 1855:			- Receipt stamps - - - - -	12	- 3
To Amount received on shares - - - - -	185	- -	- Directors' fees - - - - -	541	10 9
- Premiums on assurances - - - £. 18,251 11 8			- Auditors' fees - - - - -	63	- -
- Interest on loans - - - - - 311 3 9			- Medical fees (town and country) - - - - -	623	2 5
	18,562	15 5	- Rent and taxes - - - - -	336	7 -
- To Loans repaid - - - - - 4,849 4 3			- Salaries - - - - -	1,309	13 6
- Amount received on deposit - - - - - 1,050 - -			- Policy stamps - - - - -	150	- -
			- Legal expenses - - - - -	382	14 2
	£.	33,174 3 6	By Claims paid:		
			Life - - - - -	4,590	- -
			Guarantee - - - - -	4,129	2 6
			By Annuities paid - - - - -		
			- Re-assurances - - - - -		
			- Loans advanced - - - - -		
			- Interest on subscribed capital - - - - -		
			- Deposits returned - - - - -		
			- Purchased policies - - - - -		
			- Cash at bankers' - - - - - £. 2,251 6 6		
			- In the office - - - - - 9 1 1		
			- In agents' hands - - - - - 7,429 7 5		
				9,689	15 -
				£.	33,174 3 6

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
30 April 1855:	£.	s. d.	30 April 1855:	£.	s. d.
To Capital paid up - - - - -	9,254	- -	By Subscribed capital due on demand - - - - -	40,000	- -
- Annuities (value of) - - - - -	1,100	4 1	- Cash at bankers' - £. 2,251 6 6		
- Outstanding accounts for printing, stationery, and proportion of rent, salaries, &c. - - - - -	400	- -	- „ in office - - - - - 9 1 1		
To Amount of outstanding claims:			- „ agents - - - - - 7,429 7 5		
Life - - - - - £. 1,100 - -				9,689	15 -
Guarantee - - - - - 2,000 - -			By Premiums due - - - - -	329	9 8
	3,100	- -	- Due on shares - - - - -	745	15 -
To Balance carried down - - - - - 50,760 12 11			- Furniture and fixtures - - - - -	500	- -
			- Present value of monies invested in establishing agencies and local Boards, with all their fittings and appurtenances, &c., at home and abroad - - - - -	4,000	- -
	£.	64,615 2 -	By Investments:		
			Monies advanced on securities - - - - -	7,444	- 4
			Purchased reversions - - - - -	685	- -
			Monies advanced on policies - - - - -	1,221	2 -
				24,615	2 -
				£.	64,615 2 -
			By Balance brought down - - - - -		50,760 12 11

We have carefully examined the accounts and vouchers of the above-named company, and certify the above balance sheet to be correct.

(signed) Daniel Pratt,
H. B. Rye,
Thos. C. Blundell,
W. D. Owen, } Auditors.

55.—NORTH STAFFORDSHIRE MUTUAL CATTLE INSURANCE COMPANY.

PLACE OF BUSINESS - - - - -	Newcastle-under-Lyne.
OBJECTS - - - - -	{ To make Assurances between and for the benefit of its Members on the principle of Mutual Assurance from loss by Mortality, arising from Disease or Accident in Horses, and all other kinds and descriptions of Cattle, and whether such loss shall be occasioned immediately by disease, or by slaughter in consequence of infection or suspected infection by any contagious disease, or by slaughter in consequence of illness or accident, where such slaughter shall appear to the Directors to have been necessary or justifiable.
DATE OF COMPLETE REGISTRATION - - -	7 June 1849.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 31 December 1850 to 31 December 1851.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Balance of last account, 31 December 1850 - - -	184	10 4 ½	By Stamps owing for last year - - - - -	2	2 6
- Balance then owing by inspectors - - -	66	7 8 ½	- Expenses; viz.		
- Amount of premium for insurance - - -	363	13 11 ½	Travelling expenses - - - - £.	2	2 -
			Office expenses - - - -	11	10 1
- Amount of annual subscriptions, viz.:			Advertisements - - - -	3	9 -
From Ralph Sneyd, Esq. - - - £.	3	3 -	Veterinary surgery - - - -	2	11 -
From Lord Leigh - - -	3	3 -		19	12 1
From Earl of Lichfield - - -	3	3 -	By Casualties - - - - -	232	19 9
	9	9 -	- Inspectors' commission - - - -	15	13 2
To stamps owing for - - - - -	10	5 -	- Management (being 5 per cent. on the amount of premiums) - - - -	18	3 8
			- Balances owing by inspectors - - - -	53	11 4
			- Cash with secretary - - - -	13	5 11 ½
			- Cash with William Moore, Esq. - - - -	278	17 7
£.	634	6 - ½	£.	634	6 - ½

SUBSCRIPTIONS to GUARANTEE FUND, if required, in addition to the funds in possession of the company; viz.

	£.	s.	d.
Earl of Harrowby - - - - -	20	-	-
Earl Talbot - - - - -	20	-	-
Earl of Lichfield - - - - -	20	-	-
Smith Child, Esq., M. P. - - - - -	15	-	-
John Davenport, Esq. - - - - -	10	-	-
J. A. Wise, Esq. - - - - -	15	-	-
Viscount Anson, M. P. - - - - -	20	-	-
T. C. S. Kynnersley, Esq. - - - - -	10	-	-
Earl of Shrewsbury - - - - -	20	-	-
William Davenport, Esq. - - - - -	10	-	-
	£. 160	-	-

(signed) Harrowby, Chairman.

(signed) Edward Wilson,
W. T. Locker, } Directors.
Samuel Bale, }

We have this day examined the above accounts, and found them very correct.

26 January 1852.

(signed) John Aston,
George Harding, } Auditors.

55.—NORTH STAFFORDSHIRE MUTUAL CATTLE INSURANCE COMPANY—continued.

(2.)—BALANCE SHEET from 31 December 1851 to 31 December 1852.

RECEIPTS.		EXPENDITURE.	
	£. s. d.		£. s. d.
To Balance of last account, 31 December 1851	292 3 6½	By Stamps owing for last year	10 5 -
- Balances then owing by inspectors'	53 11 4	- Expenses; viz.	
- Amount of premiums for insurance	474 10 -½	Travelling expenses	14 -
- Interest	3 - -	Office expenses	12 8 8
		Advertisements	2 4 -
		Registration fees	7 11 -
		Veterinary surgery	10 -
			23 7 8
		- Casualties	141 19 3
		- Inspectors' commission	13 18 4
		- Management, being 5 per cent. on the amount of premiums	23 15 -
		- Stamps in hand	1 10 -
		- Balances owing by inspectors	108 2 1½
		- Cash with secretary	6 13 1
		- Cash with William Moore, Esq.	493 14 5
£.	823 4 11	£.	823 4 11

SUBSCRIPTIONS to GUARANTEE FUND, if required, in addition to the funds in the possession of the company; viz.

	£. s. d.
Earl of Harrowby	20 - -
Earl Talbot	20 - -
Earl of Lichfield	20 - -
Smith Child, Esq., M. P.	15 - -
John Davenport, Esq.	10 - -
J. A. Wise, Esq., M. P.	15 - -
Viscount Anson, M. P.	20 - -
T. C. S. Kinnersley, Esq.	10 - -
Earl of Shrewsbury	20 - -
William Davenport, Esq.	10 - -
	£. 160 - -

(signed) Harrowby, Chairman.
 (signed) Edward Wilson,
 Samuel Bate,
 Charles Joseph, } Directors.

We have this day examined the above accounts, and found them very correct.
 (signed) John Aston,
 Geo. Harding, } Auditors.

17 January 1853.

55.—NORTH STAFFORDSHIRE MUTUAL CATTLE INSURANCE COMPANY—*continued.*

(3.)—BALANCE SHEET from 31 December 1852 to 31 December 1853.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
Balance of last account, 31 December 1852 - - -	500	7 6	By Expenses; viz.		
Balance then owing by inspectors - - - -	108	2 1½	Travelling expenses - - - -	3	14 6
Amount of premiums for insurance - - - -	790	11 -	Office expenses - - - -	11	14 11
Interest - - - - -	9	- -	Advertisements - - - -	4	7 6
Stamps in hand, 31 December 1852 - - - -	1	10 -	Printing and stationery - - - -	4	10 -
			Registration fees - - - -	2	11 -
			Veterinary surgery - - - -	1	5 -
					28 2 11
			- Casualties - - - -		332 12 6
			- Inspectors' commission - - - -		49 6 7½
			- Directors' expenses - - - -		21 10 -
			- Secretary, being 5 per cent. on amount of premiums -		39 16 -
			- Stamps in hand - - - -		6 12 6
			- Balance:		
			Cash owing by inspectors - - - -	107	19 5
			Cash with secretary - - - -	2	- 10
			Cash with William Moore, Esq. - -	821	9 10
					931 10 1
£.	1,409	10 7½	£.	1,409	10 7½

SUBSCRIPTIONS to GUARANTEE FUND, if required, in addition to the funds in possession of the company.

	£.	s.	d.
Earl of Harrowby - - - - -	20	-	-
Earl Talbot - - - - -	20	-	-
Earl of Lichfield - - - - -	20	-	-
Smith Child, Esq., M. P. - - - -	15	-	-
John Davenport, Esq. - - - - -	10	-	-
J. A. Wise, Esq., M. P. - - - -	15	-	-
Viscount Anson, M. P. - - - - -	20	-	-
T. C. S. Kinnersley, Esq. - - - -	10	-	-
Earl of Shrewsbury - - - - -	20	-	-
William Davenport, Esq. - - - -	10	-	-
	£. 160	-	-

(signed) Harrowby, Chairman.

(signed) E. Wilson,
John Bill,
Samuel Bate, } Directors.

We have this day examined the above accounts, and found them correct.

23 January 1854.

(signed) John Aston,
Joseph Jenkinson, } Auditors.

55.—NORTH STAFFORDSHIRE MUTUAL CATTLE INSURANCE COMPANY—continued.

(4.) BALANCE SHEET from 31 December 1853 to 31 December 1854.

R E C E I P T S.			E X P E N D I T U R E.		
	£.	s. d.		£.	s. d.
To Balance of last account, 31 December 1853 - -	931	10 1	By Expenses, viz.:		
- Stamps then in hand - - - - -	6	12 6	Travelling expenses - - - - -	£. 3	1 7
- Amount of premiums for insurance - - - -	944	17 5	Office expenses - - - - -	14	9 4
- Interest:			Office furniture - - - - -	10	12 11
Half-year's on North Stafford Railway			Advertisements - - - - -	17	8 -
bond, to 22 July - - - - - £. 10 4 3			Registration fees - - - - -	3	5 -
Allowed by banker to 31 December			Veterinary surgery - - - - -	-	5 -
1854 - - - - - 10 17 1					
	21	1 4	- Casualties - - - - -		49 1 10
			- Inspector's commission - - - - -		364 4 8
			- Management:		72 14 11
			Directors and auditors - - - - -	£. 26	- -
			Secretary, being 5 per cent. on amount		
			of premiums - - - - -	47	5 -
					73 5 -
			- Stamps in hand - - - - -		7 5 -
			- Balance:		
			Cash owing by inspectors - - - - -	£. 127	- 5
			Cash with William Moore, Esq.		
			(banker) - - - - -	710	4 2
			Cash with secretary - - - - -	-	5 4
			Security, North Stafford Railway		
			bond for five years, at 4½ per cent.		
			interest - - - - -	500	- -
					1,337 9 11
£.	1,904	1 4	£.	1,904	1 4

SUBSCRIPTIONS TO GUARANTEE FUND, if required, in addition to the funds in the possession of the company, viz.:

	£.	s. d.
Earl of Harrowby - - - - -	20	- -
Earl Talbot - - - - -	20	- -
Earl of Lichfield - - - - -	20	- -
Smith Child, Esq., M. P. - - - - -	15	- -
John Davenport, Esq. - - - - -	10	- -
J. A. Wise, Esq., M. P. - - - - -	15	- -
T. C. S. Kinnersley, Esq. - - - - -	10	- -
Earl of Shrewsbury - - - - -	20	- -
William Davenport, Esq. - - - - -	10	- -
	£. 140	- -

LIABILITIES AND ASSETS.

L I A B I L I T I E S.			A S S E T S.		
	£.	s. d.		How Invested.	Value according to last Estimate.
To printing and stationery - - - - -	71	6 6	By cash in hand - - - - -	- - - - -	£. 837 9 11
- Office furniture - - - - -	20	18 6	- Security - - - - -	- - North Stafford Railway Bond for five years, at 4½ per cent. interest, from 24 Jan. 1854 -	500 - -
					£. 1,337 9 11
£.	92	5 -			

(signed) Harrowby, Chairman.

(signed) Edward Wilson,
John Bill,
W. Mountfort Blurton, } Directors.

We have this day examined the above accounts, and found them correct.

(signed) John Aston,
Joseph Jenkinson, } Auditors.

29 January 1855.

55.—NORTH STAFFORDSHIRE MUTUAL CATTLE INSURANCE COMPANY--continued.

(5.) BALANCE SHEET from 31 December 1854 to 31 December 1855.

R E C E I P T S.			E X P E N D I T U R E.		
	£.	s. d.		£.	s. d.
To Balance of last account, 31 December 1854 - -	1,337	9 11	By Expenses, viz.:		
- Stamps then in hand - - - - -	7	5 -	Office furniture - - - - -	20	18 6
- Amount premiums for insurance - - - - -	1,071	15 9	Office expenses, rent £. 18 10 -		
- Interest:			Incidental - - - - -	7	12 11
One year's on North Stafford Railway				26	2 11
bond, to 19 July - - - - - £. 21 16 9			Travelling expenses - - - - -	2	6 6
Allowed by banker, to 31 December			Printing and stationery since the		
1855 - - - - - 17 12 -			establishment of the company -	75	4 -
			Advertising - - - - -	15	12 6
			Registration fees - - - - -	2	10 6
	39	8 9			
			- Casualties (amount paid to insurers for losses) - -		142 14 11
			- Bonus, returned to insurers - - - - -		655 7 1
			- Inspector's commission - - - - -		155 8 10
			- Management:		75 11 10
			Directors and auditors - - - - - £. 28 10 -		
			Secretary, being 5 per cent. on amount		
			of premiums - - - - - 53 12 -		
					82 2 -
			- Stamps in hand - - - - -		8 12 6
			- Balance:		
			Cash owing by inspectors - - - £. 120 10 1		
			Cash with William Moore, Esq.		
			(banker) - - - - - 714 6 6		
			Cash with secretary - - - - - 1 5 8		
			Security, North Stafford Railway		
			bond, at 4 ½ per cent. interest - 500 - -		
				1,336	2 3
£.	2,455	19 5	£.	2,455	19 5

SUBSCRIPTIONS to GUARANTEE FUND, if required, in addition to the funds in possession of the company, viz.:

	£.	s.	d.
Earl of Harrowby - - - - -	20	-	-
Earl of Talbot - - - - -	20	-	-
Earl of Lichfield - - - - -	20	-	-
Smith Child, Esq., M. P. - - - - -	15	-	-
John Davenport, Esq. - - - - -	10	-	-
J. A. Wise, Esq., M. P. - - - - -	15	-	-
T. C. S. Kinnersley, Esq. - - - - -	10	-	-
Earl Shrewsbury - - - - -	20	-	-
William Davenport, Esq. - - - - -	10	-	-
	£. 140	-	-

(signed) Harrowby, Chairman.

(signed) E. Wilson,
John Bill,
Samuel Bate, } Directors.

We have this day examined the above accounts, and found them correct.

(signed) John Aston,
Joseph Jenkinson, } Auditors.

29 January 1856.

56.—COUNTY MUTUAL LIFE ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - The Town of Hertford.

OBJECTS - - - - - To effect Assurances on Lives, and to grant Endowments, Annuities, &c.

DATE OF COMPLETE REGISTRATION - - - - 6 July 1849.

ACCOUNTS Registered since the Return of 19 March 1852.

BALANCE SHEET from 1 July 1851 to 30 June 1852.

RECEIPTS.					EXPENDITURE.				
No. of Policies.	Amount Assured.	Premiums on New Assurances.							£. s. d.
	£.		£. s. d.	£. s. d.					
10	2,749	Class 1 with profits, annual	106 12 9		Postages - - - - -	£. 1 13 6			
1	35	„ Ditto - single payments - -	16 - 6		Advertising - - - - -	1 16 -			
3	300	„ 3 without profits, annual - -	13 8 3		Printing - - - - -	4 12 -			
1	500	„ 11 Endowments - -	34 - -		Receipt stamps - - - - -	2 9 6			
		Renewal Premiums:		170 1 6	Medical fees, country - - - - -	6 6 -			
62	27,397	Class 1 with profits - -	813 9 5		Salaries - - - - -	179 4 -			
3	2,000	„ without profits - -	104 - 11		Rent - - - - -	20 - -			
3	750	„ 3 - - - - -	43 9 6		Commission to agents - - - - -	43 11 2			
5	1,250	„ 7 - - - - -	85 - 10		Petty expenses, ditto - - - - -	- 9 3			
6	2,300	„ 11 - - - - -	97 4 9		Petty expenses, head office - - - - -	1 18 -			
1	500	„ 12 - - - - -	16 5 -	1,159 10 5					
Interest Received:					Directors' attendance - - - - -	- - - -			261 19 5
From Bankers - - - - -			£. 16 12 8		Cross assurances - - - - -	- - - -			100 - -
On Loans - - - - -			12 14 6		Lives lost - - - - -	- - - -			69 2 8
Fines - - - - -			- - - -	29 7 2	£. 10 per cent. reduction of preliminary expenses - - - - -	- - - -			200 - -
Immediate annuities - - - - -			- - - -	2 18 -	Balance in favour of the company - - - - -	- - - -			32 1 2
				650 - -					1,348 13 10
			£.	2,011 17 1					

LIABILITIES AND ASSETS.

LIABILITIES.				ASSETS.			
			£. s. d.				£. s. d.
Reserved fund - - - - -			1,953 2 -	Cash with bankers - - - - -			2,124 3 3
Annuity fund - - - - -			650 - -	„ agents - - - - -			10 18 10
Due to solicitors for stamps - - - - -			3 10 -	Loans on security - - - - -			155 4 6
				Stamps on hand - - - - -			27 15 -
				Preliminary expenses - - - - -			288 10 5
			£. 2,606 12 -				£. 2,606 12 -

AUDITORS' REPORT.

We the undersigned have examined the foregoing balance sheet, and compared the items comprised in it, with the various books and vouchers relating thereto, and have found the same to be correct.

16 October 1852.

(signed) *Young Crawley,*
James Smith Nowlson, } Auditors.

Dissolved, and Business stated to have been transferred to The City of London Life Assurance Society.

57.—NORFOLK FARMERS' CATTLE INSURANCE COMPANY.

PLACE OF BUSINESS	- - - - -	St. Giles's-street, Norwich.
OBJECT	- - - - -	The usual business of a Cattle Insurance Company.
DATE OF COMPLETE REGISTRATION	- - - - -	8 August 1849.

No ACCOUNTS registered since the Return of 19 March 1852.

58.—UNITED MUTUAL MINING AND GENERAL LIFE ASSURANCE SOCIETY.

PLACE OF BUSINESS	- - - - -	No. 54, Charing Cross.
OBJECTS	- - - - -	{ For granting Assurances, granting, purchasing and selling Endowments, Annuities for Lives or Years, or on Survivorships, Loans on Mortgage or otherwise, for the purchase of Reversions, and generally for carrying on all business usually transacted and carried on by Life Assurance Companies.
OF COMPLETE REGISTRATION	- - - - -	17 August 1849.

ACCOUNTS registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 1 June 1851 to 31 May 1852.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£. s. d.	£. s. d.
To Balance from last year's account	-	-	By General Expenses:		
- Cash advanced by directors and others	-	-	Rent and taxes	226 13 5	
- Assurance premiums	-	-	Advertising	85 16 11	
- Policy stamps (balance of account)	-	-	Stationery and printing	257 9 11	
			Office expenses, messenger, postages, parcels, stamps, petty charges, &c.	144 9 10	
			Salaries, including consulting ac- tuary	709 2 -	
			Law charges and registration fees	14 18 6	
			Agency charges and travelling ex- penses	146 12 11	
			Commission	200 - 4	
			Medical fees	268 7 10	
			Auditors' fees	21 - -	
			Directors' fees	364 14 9	
			Interest	68 14 5	
			- Re-assurance	- - -	2,508 - 10
			- Loans (including half premiums)	- - -	211 9 1
			- Claims paid	- - -	1,394 9 2
			- Balance of cash at bankers	£. 753 15 3	600 - -
			" in office	18 12 3	
			" in hands of agents	205 9 3	
					977 16 9
£.	5,691	15 10			5,691 15 10

58.—UNITED MUTUAL MINING AND GENERAL LIFE ASSURANCE SOCIETY—continued.

(1.) BALANCE SHEET from 1 June 1851 to 31 May 1852—continued.

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
Present value of sums assured - - - - -	64,970	16 1	Present value of premiums receivable - - - - -	72,811	10 6
Cash advanced by directors and others - - - - -	2,860	- -	Loans (including half premiums) - - - - -	2,508	10 2
Outstanding accounts, including directors' and medical officers' fees, salaries, rent, &c. - - - - -	631	6 11	Cash at bankers, in office, and in hands of agents - - - - -	977	16 9
Claims on policies not yet paid - - - - -	500	- -	Office alterations and furniture - - - - -	500	- -
Balance - - - - -	7,835	14 5			
	£.	76,797 17 5		£.	76,797 17 5

(signed) Robert Price, Chairman.

(signed) W. E. Fitzmaurice,
W. E. Snow,
Fredk. Bryant, } Directors.

Examined, and found correct, London, 19 June 1852.

(signed) J. J. Cleave,
J. F. Aldridge, } Auditors.

(2.) BALANCE SHEET from 1 June 1852 to 31 May 1853.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Balance from last year's account - - - - -	977	16 9	By General Expenses: - - - - -		
- Cash advanced by directors and others - - - - -	350	- -	Rent and taxes - - - - -	231	17 1
- Assurance premiums - - - - -	5,603	4 3	Advertising - - - - -	81	15 9
			Stationery and printing - - - - -	173	5 4
			Office expenses, messenger, postages, parcels, stamps, petty charges, &c. - - - - -	107	8 11
			Salaries - - - - -	505	- -
			Law charges and registration fees - - - - -	6	7 -
			Agency charges and travelling expenses - - - - -	148	7 8
			Commission - - - - -	243	4 6
			Medical fees - - - - -	170	4 -
			Auditors' fees - - - - -	21	- -
			Directors' fees - - - - -	225	15 11
			Interest, paid - - - - -	£. 140	9 8
			„ less received - - - - -	92	8 5
				48	1 3
			- Re-assurance - - - - -		1,962 7 5
			- Loans, including half premiums - - - - -	397	12 4
			- Policy stamps (balance) - - - - -		351 12 5
			- Income tax - - - - -		1,600 4 10
			- Claims paid - - - - -		- 15 -
			- Policy surrendered - - - - -		7 5 10
			- Balance at bankers - - - - -	£. 465	1 1
			„ in office - - - - -	77	14 8
			„ in hands of agents - - - - -	363	4 4
					2,100 2 -
					2 13 5
					906 - 1
£.	6,931	1 -	£.	6,931	1 -

(signed) Robert Price, Chairman.

(signed) W. E. Fitzmaurice,
W. E. Snow,
T. W. Kennard, } Directors.

Examined, and found correct, London, 29 June 1853.

(signed) J. J. Cleave,
J. F. Aldridge, } Auditors.

58.—UNITED MUTUAL MINING AND GENERAL LIFE ASSURANCE SOCIETY—continued.

(3.) BALANCE SHEET from 1 June 1853 to 31 December 1853.

R E C E I P T S.			E X P E N D I T U R E.		
	£.	s. d.		£.	s. d.
To Balance from last year's account - - - -	906	- 1	By General Expenses :		
- Assurance premiums - - - - -	3,434	6 8	Rent and taxes - - - - -	155	8 3
			Advertising - - - - -	67	17 2
			Stationery and printing - - - - -	112	18 5
			Office expenses, messenger, postages, parcels, stamps, petty charges, &c. -	60	16 6
			Salaries - - - - -	465	19 -
			Registration fees - - - - -	-	5 -
			Agency charges and travelling expenses -	75	1 6
			Commission - - - - -	92	4 11
			Medical fees - - - - -	82	4 -
			Auditors' fees - - - - -	10	10 -
			Directors' fees - - - - -	3	4 6
			Interest (balance of account) - - - - -	86	5 9
			Policy stamps - - - - -	24	12 6
			Office alterations and repairs - - - - -	3	2 -
					1,240 9 6
			- Re-assurance - - - - -	-	525 18 1
			- Loans (including half premiums 86 l. 15 s. 4 d.) -	-	632 5 4
			- Income tax - - - - -	-	7 5 10
			- Claims paid - - - - -	-	788 1 -
			- Policies surrendered - - - - -	-	16 - 4
			- Balance at bankers - - - - -	£. 657	7 1
			" in office - - - - -	47	14 1
			" in hands of agents - - - - -	425	5 6
					1,130 6 8
£.	4,340	6 9	£.	4,340	6 9

LIABILITIES AND ASSETS.

L I A B I L I T I E S.			A S S E T S.		
	£.	s. d.		£.	s. d.
To Present value of 188,463 l., the total liability of the society in respect of assurances - - - -	78,321	14 8	By Present value of premiums receivable by the society (viz., 6,679 l. 5 s. per annum), in respect of as- surances, as per contra - - - - -	86,738	8 11
- Cash advanced by directors and others - - - -	3,210	- -	- Loans to policy-holders (including credit premiums 920 l. 14 s. 6 d.) - - - - -	4,741	- 4
[- Outstanding account, including directors' and auditors' fees, salaries, rent, commission, printing, &c. -	888	- 1			
- Claims admitted, but not yet due - - - -	724	15 -	- Cash at bankers - - - - -	£. 657	7 1
- Balance, being the fund for profits and future expenses in respect of existing policies - - - -	14,057	13 2	- Cash at Office - - - - -	47	14 1
			- Agent's balance - - - - -	425	5 6
					1,130 6 8
			- Office furniture, fittings, &c. - - - - -	500	- -
			- Premiums due but not paid - - - - -	92	12 -
			- Preliminary expenses (being the amount deemed to be fairly chargeable to existing and future policy-holders) to be distributed over future years in annual instalments - - - - -	4,000	- -
£.	97,202	7 11	£.	97,202	7 11

(signed) Robert Price, Chairman.

(signed) W. E. Snow, }
Orkney, } Directors.
W. E. Fitzmaurice, }

The balance of 14,057 l. 13 s. 2 d., after reserving 15 per cent. of all the future premiums receivable by the society on existing policies, will enable the directors to declare a bonus in addition to sums assured on the profit scale, varying from 6 to 12 per cent. per annum for the five years, being on the average over 1 1/2 per cent. per annum.

(signed) W. S. B. Woolhouse, Actuary.

Examined and Approved.

(signed) J. J. Cleave, }
J. F. Aldridge, } Auditors.

58.—UNITED MUTUAL MINING AND GENERAL LIFE ASSURANCE SOCIETY—*continued.*

(4.) BALANCE SHEET from 1 January 1854 to 31 December 1854.

R E C E I P T S.			E X P E N D I T U R E.		
	£.	s. d.		£.	s. d.
To Balance from last year's account - - - -	1,130	6 8	By General Expenses:		
- Assurance premiums - - - - -	8,578	9 10	Rent and taxes - - - - -	307	9 -
- Interest (balance of account) - - - - -	41	- 5	Advertising - - - - -	115	5 10
			Stationery and printing - - - - -	141	17 9
			Office expenses, messenger, postages, parcels, stamps, petty charges, &c. -	219	4 1
			Salaries - - - - -	1,000	11 9
			Registration fees - - - - -	1	18 -
			Agency charges and travelling expenses	195	- 5
			Commission - - - - -	308	16 10
			Medical fees - - - - -	196	11 -
			Auditors' fees - - - - -	10	10 -
			Directors' fees - - - - -	547	11 8
			Policy stamps - - - - -	30	19 6
			Office alterations and repairs - - -	36	16 3
					3,112 12 1
			- Cash advanced by directors and others, portion paid off		1,060 - -
			- Re-assurances - - - - -		1,162 9 10
			- Loans (including credit premiums 564 l. 5 s. 5 d.)		693 16 2
			- Income tax - - - - -		29 3 4
			- Claims paid - - - - -		1,412 19 -
			- Policies surrendered - - - - -		68 18 -
			- Balance at bankers - - - - -	£. 1,366	19 5
			In office - - - - -		127 18 10
			Agents' balances - - - - -	775	- 3
					2,269 18 6
£.	9,749	16 11	£.	9,749	16 11

BALANCE SHEET from 31 December 1854.

L I A B I L I T I E S.			A S S E T S.		
	£.	s. d.		£.	s. d.
To Present value of 241,460 l. 10 s., the total liability of the society in respect of assurances, including bonus additions - - - - -	100,385	19 7	By Present value of premiums receivable by the society (viz., 8,660 l. 0 s. 10 d. per annum), in respect of assurances, as per contra - - - - -	108,962	8 9
- Cash advanced by directors and others - - - -	2,150	- -	- Loans to policy-holders (including credit premiums 1,484 l. 19 s. 11 d.) - - - - -	5,374	16 6
- Outstanding accounts, including directors' and auditors' fees, salaries, rent, commission, printing, &c. -	575	8 2	- Office furniture, fittings, &c. - - - - -	500	- -
- Claims admitted but not yet due - - - - -	466	- -			
- Balance, being the fund for profits and future expenses in respect of existing policies - - - - -	17,180	8 2			
			- Cash at bankers - - - - -	1,366	19 5
			- Cash in office - - - - -	127	18 10
			- Agents' balances - - - - -	775	- 3
					2,269 18 6
			- Premiums due, but not yet paid - - - - -		50 12 2
			- Preliminary expenses chargeable to existing and future policy-holders, to be distributed over future years in annual instalments (400 l. written off since last year) - - - - -		3,000 - -
£.	120,757	15 11	£.	120,757	15 11

(signed) Robert Price, Chairman.

(signed) W. E. Fitzmaurice,
W. E. Snow,
Orkney, } Directors.

The balance of 17,180 l. 8 s. 2 d., after reserving 15 per cent. of the future premiums receivable by the society on all existing policies, will enable the directors to declare a bonus in addition to sums assured on the profit scale, varying according to age from 1 to 2 ½ per cent. per annum.

(signed) W. S. B. Woolhouse, Actuary.

Examined and Approved.

(signed) J. J. Cleave.
J. F. Aldridge.

PLACE OF BUSINESS - - - - - 67, Cheapside, in the City of London.

ACCOUNTS Registered since the Return of 19 March 1852.

RECEIPTS.			EXPENDITURE.		
To Total receipts as per cash book - - - -	£.	s. d.	By Total expenditure and investments, as per cash book	£.	s. d.
	65,799	10 11		63,154	- 4
			- Balance at bankers - - - - -	2,645	10 7
£.	65,799	10 11	£.	65,799	10 11

LIABILITIES.				ASSETS.						
				£.	s.	d.	£.	s.	d.	
To Liabilities	-	-	-	109,715	15	1	By Assets (including balance at bankers, 2,645 <i>l.</i> 10 <i>s.</i> 7 <i>d.</i>)	109,715	15	1
							Invested in various securities, furniture, fixtures, and establishment expenses.			

(signed) *Peter Edward,* } **Auditors.**
Walter Hills, }

RECEIPTS.		EXPENDITURE.	
To Total receipts as per cash book - - - -	£. s. d. 44,444 17 11	By Total expenditure and investments, as per cash book	£. s. d. 38,932 8 5
		- Balance at bankers - - - - -	5,512 9 6
	£. 44,444 17 11		£. 44,444 17 11

59.—ANCHOR ASSURANCE COMPANY—continued.

2.—BALANCE SHEET from 1 October 1851 to 30 September 1852—continued.

LIABILITIES AND ASSETS.

LIABILITIES.		ASSETS.	
	£. s. d.		£. s. d.
To liabilities - - - - -	116,191 14 10	By assets (including balance at bankers' 5,512 l. 9 s. 6 d.)	116,191 14 10
		Invested in various securities, furniture, fixtures, and establishment expenses.	

(signed) *Thos. Mort. Cleobury.*
Frederick James Smith.
Thos. Wilson.

(signed) *W. C. Curtis*, Chairman of Directors.

We, the undersigned auditors, having examined and audited the accounts and balance sheet of the Anchor Assurance Company, and found them correct, do hereby confirm the same.

(signed) *Peter Edward,* } Auditors.
W. W. Wilson, }

(3.) BALANCE SHEET from 1 October 1852 to 30 September 1853.

RECEIPTS.		EXPENDITURE.	
	£. s. d.		£. s. d.
To total receipts as per cash book - - - - -	50,156 1 4	By total expenditure and investments, as per cash book	44,138 15 11
		- Balance at bankers' - - - - -	6,017 5 5
£.	50,156 1 4	£.	50,156 1 4

LIABILITIES AND ASSETS.

LIABILITIES.		ASSETS.	
	£. s. d.		£. s. d.
To liabilities - - - - -	118,057 12 1	By assets (including balance at bankers', 6,017 l. 5 s. 5 d.)	118,057 12 1
		Invested in various securities, furniture, fixtures, and establishment expenses.	

Examined.

(signed) *H. Tindal Atkinson,* } Directors.
Jas. Bremridge, }
Tho. Wilson, }

(signed) *H. Tindal Atkinson*, Chairman of Directors.

We, the undersigned auditors, having examined and audited the accounts and balance sheet of the Anchor Assurance Company, and found them correct, do hereby confirm the same.

(signed) *Peter Edward,* } Auditors.
W. W. Wilson, }

59.—ANCHOR ASSURANCE COMPANY—continued.

(4.) BALANCE SHEET from 1 October 1853 to 30 September 1854.

RECEIPTS.				EXPENDITURE.			
	£.	s.	d.		£.	s.	d.
To Balance at bankers' - - - - -	6,017	5	5	By claims on life policies - - - - -	3,135	10	2
- Life premiums - - - - -	9,347	2	9	- Ditto on fire policies - - - - -	8,491	18	5
- Fire premiums (including guarantees) - - - - -	11,814	17	7	- Paid Government for fire duties - - - - -	7,971	4	3
- Fire duties - - - - -	7,674	4	9	- Assurance premiums on policies kept in force by the company - - - - -	1,391	19	10
- Annuity premiums - - - - -	1,585	8	-	- Sub-assurances - - - - -	2,037	18	4
- Share capital - - - - -	17,482	-	-	- Advertisements - - - - -	321	-	9
- Investments returned - - - - -	-	-	-	- Printing and stationery - - - - -	797	11	7
- Deposits: interests and charges - - - - -	20,012	3	7	- Rent and taxes, &c., head and branch offices - - - - -	970	12	1
	£.	73,933	2 1	- General expenditure, including furniture, fixtures, stamps, postages, carriage of parcels, &c. - - - - -	1,895	10	4
				- Salaries and expenses, head and local Boards and offices - - - - -	4,509	19	10
				- Commissions to agents, life and fire - - - - -	2,166	12	6
				- Medical fees - - - - -	227	8	-
				- Dividends - - - - -	2,137	-	-
				- Profit and loss - - - - -	570	7	1
				- Annuities - - - - -	1,657	3	4
				- Investments, deposits returned, and interest - - - - -	28,590	1	11
				- Travelling expenses - - - - -	491	6	8
				- Balance at bankers' - - - - -	6,569	17	-
					£.	73,933	2 1

LIABILITIES AND ASSETS.

LIABILITIES.				ASSETS.			
	£.	s.	d.		£.	s.	d.
To liabilities (including share capital paid, 50,777 £.) -	115,789	7	10	By investments:			
- Outstanding current claims and accounts - - -	2,105	10	-	- Connected with assurances - - - - -	40,995	12	2
- Balance - - - - -	128,822	11	10	- Investments on various securities - - - - -	28,484	-	-
				- Interest, current and in arrear - - - - -	2,874	10	6
				- Balances in agents' hands - - - - -	5,165	10	-
				- Balance at bankers - - - - -	6,569	17	-
				- Lease, furniture, fixtures, &c. at head and branch offices - - - - -	5,500	-	-
				- Capital uncalled - - - - -	157,128	-	-
	£.	246,717	9 8		£.	246,717	9 8

Examined,
(signed) H. Tindal Atkinson,
Jas. Bremridge,
Thos. Wilson, } Directors.
(signed) H. Tindal Atkinson, Chairman of Directors.

We, the undersigned auditors, having examined and audited the accounts and balance sheet of the Anchor Assurance Company, and found them correct, do hereby confirm the same.

(signed) Peter Edward,
Wm. W. Wilson, } Auditors.

60.—SUNDERLAND A. 1. INSURANCE ASSOCIATION.

PLACE OF BUSINESS - - - - - Sunderland.

OBJECTS - - - - - { To insure mutually the Ships of the several Shareholders of the Association from the loss or damage by Fire, perils of the Sea, and other risks and adventures.

DATE OF COMPLETE REGISTRATION - - - 16 October 1849.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 16 July 1851 to 16 July 1852.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
Drawings on Members, 1849-50 - - -	£. 14	5 8	Balance of last account paid secretary - - -	115	3 8
Ditto - ditto - 1850-51 - - -	1,192	5 4½	Registrar's fees for returns - - -	£. 3	- 6
Ditto - ditto - 1851-52 - - -	1,707	9 7½	Lloyd's Register-book - - -	- 3	3 -
	2,914	- 8	Books, printing, stationery, &c. - - -	- 15	9 9
Less uncollected average bills - - -	36	13 7	Postages and delivering notices - - -	- 2	- -
	2,877	7 1		23	13 3
Entrance fees charged on new risks - - -	36	15 -	Inspectors, &c. - - -	- 2	19 2
Extra premiums, as per Rule 5 - - -	29	1 -	Rent of office, coals, and cleaning - - -	- 5	- -
Proportion of old stores sold - - -	3	3 2	Proportion of expenses at meetings, &c. - - -	- 4	- -
Balance due the secretary - - -	18	7	Auditors' fees - - -	- 4	4 -
	£.	2,968 4 10	Directors' fees - - -	- 50	- -
				66	3 2
			Members, for losses - - -	1,382	- 3
			Members' averages - - -	966	- 8
			Members' return premiums, as per Rule 20 - - -	392	- 1
			Bank commission collecting - - -	10	14 6
			Subscription to "Dreadnought" Hospital, &c. - - -	12	9 3
				2,763	4 9
				£.	2,968 4 10

LIABILITIES AND ASSETS.

LIABILITIES.		ASSETS.	
	£. s. d.		£. s. d.
Cannot be ascertained, with exception of the balance due the secretary, of - - - - - £.	21 18 7	No assets.	-

AUDITORS' REPORT.

We, the undersigned, George Robinson and Edward Temperley Gourley, auditors of the Sunderland A. 1. Insurance Association, having examined the books and accounts of the above association find that the receipts, from the 16th July 1851, to the present date, amount to 2,945*l.* 6*s.* 3*d.*, consisting of drawings upon the subscribers and entrance fees, and the outlay to amount to 2,968*l.* 4*s.* 10*d.*, consisting of sums paid to subscribers, whose ships have been lost or sustained damage, and of the expenses of management, &c., leaving a balance due the secretary, 21*l.* 18*s.* 7*d.*; and further, that the amount of liabilities cannot be ascertained, as they consist of total losses and damage to the ships of the subscribers, accounts of which have not yet been fully delivered to the association.

Sunderland, 17 July 1852.

(signed) Geo. Robinson, } Auditors.
Edward T. Gourley, }

60.—SUNDERLAND A. I. INSURANCE ASSOCIATION—*continued*.

(2.) BALANCE SHEET, from 16 July 1852 to 16 July 1853.

R E C E I P T S.		E X P E N D I T U R E.	
	£. s. d.		£. s. d.
Drawings on members, 1850-51 - - £. 84 - - ¹ / ₂		Balance of last account, paid secretaries - - -	21 18 7
Ditto - ditto - 1851-52 - - 2,553 9 9 ¹ / ₂		Registrar's fees for returns - - - £. 1 15 6	
Ditto - ditto - 1852-53 - - 950 11 7		Lloyd's Register-book - - - 3 3 -	
		Books, printing, stationery, &c. - - 21 13 9	
		Postages and delivering notices - - 2 - -	28 12 3
3,588 1 5		Inspector's fees, &c. - - - 6 8 7	
Less, uncollected average bills - - 34 18 -		Rent of office, coals, and cleaning - - 5 - -	
	3,553 3 5	Proportion of expenses, meeting - - - £. 1 14 4	
Entrance fees charged on new risks - - - - 4 4 -		Ditto Shipping Lists - - 2 - -	
Extra premiums, as per Rule 5 - - - - 18 - -			3 14 4
Proportion of old stores sold - - - - - 13 11		Auditors' fees - - - - 4 4 -	
Balance due the secretaries - - - - - 53 9 10		Directors' fees - - - - 50 - -	69 6 11
		Members for losses - - - - 2,038 9 9	
		Ditto averages - - - - 1,326 - -	
		Bank commission collecting - - - 11 3 6	
		Subscription to "Dreadnought" Hospital, &c. 9 5 1	3,384 18 4
		Return premiums, as per Rule 20 - - - - -	124 15 1
£.	3,629 11 2	£.	3,629 11 2

LIABILITIES AND ASSETS.

L I A B I L I T I E S.		A S S E T S.	
	£. s. d.		
Cannot be ascertained, with the exception of the balance due the secretaries, of - - - - -	53 9 10	No Assets.	—

AUDITORS' REPORT.

We, the undersigned, George Robinson and Edward Temperley Gourley, auditors of the Sunderland A. I. Insurance Association, having examined the books and accounts of the above association find that the receipts from the 17th July 1852 to the present date amount 3,587*l.* 1*s.* 4*d.*, consisting of drawings upon the subscribers and entrance fees, and the outlay to amount to 3,629*l.* 11*s.* 2*d.*, consisting of sums paid to subscribers whose ships have been lost or sustained damage, and of the expenses of management, &c., leaving a balance due the secretaries of 53*l.* 9*s.* 10*d.*; and further, that the amount of liabilities cannot be ascertained, as they consist of total losses and damage to the ships of the subscribers, accounts of which have not been fully delivered to the association.

Sunderland, 16 July 1853.

(signed) *Geo. Robinson,*
Edward T. Gourley, } Auditors.

60.—SUNDERLAND A. 1 INSURANCE ASSOCIATION—*continued.*

(3.)—BALANCE SHEET from 16 July 1853 to 1 August 1854.

R E C E I P T S.						E X P E N D I T U R E.								
	£.	s.	d.	£.	s.	d.		£.	s.	d.	£.	s.	d.	
Drawings on members - - - -	1,604	9	11				Balance of last account paid secretaries	-	-	-	53	9	10	
Less, uncollected average bills - -	12	11	3				Registrar's fees for returns - - -	£. 1	6	-				
				1,591	18	8	Lloyd's Register-book - - -	-	3	3				
Proportion of old stores sold - - -				-	14	10	Books, printing, stationery, &c. - -	-	7	7	10			
Balance of proceeds per "Helena"-				-	16	4	Postage, delivering notices, &c. - -	-	1	-	-			
Entrance fees - - - - -				1	1	-	Stamps on demand - - - - -	-	-	5	-	13	1	10
Balance due secretaries - - - - -				10	14	8	Inspector's fees, &c. - - - - -	-	2	15	6			
							Rent of office, coals and cleaning - -	-	2	10	-			
							Auditors' fees - - - - -	-	4	4	-			
							Directors' fees - - - - -	-	25	-	-			
							Secretary's salary - - - - -	-	25	-	-	59	9	6
							Members for losses - - - - -	-	846	19	3			
							Ditto, averages - - - - -	-	601	1	9			
							Bank commission collecting - - -	-	5	11	3			
							Return premiums, as per Rule 20 - -	-	-	-	-	1,453	12	3
											25	12	1	
	£.			1,605	5	6		£.			1,605	5	6	

LIABILITIES AND ASSETS.

LIABILITIES.		ASSETS.	
Balance due the secretaries - - - - -	£. s. d. 10 14 8	No assets.	—
Amount due the subscribers for damage to ships and laying up premiums - - - - -	61 2 9		
£.	71 17 5		

AUDITORS' REPORT.

We, the undersigned, George Robinson and Edward Temperley Gourley, auditors of the Sunderland A. I. Insurance Association, having examined the books and accounts of the above association, find that the receipts from the 16th July 1853 to the present date amount to 1,594*l.* 10*s.* 10*d.*, consisting of drawings upon the subscribers and entrance fees, and the outlay to amount to 1,605*l.* 5*s.* 6*d.*, consisting of sums paid to subscribers whose ships have sustained damage, and the expense of management, &c., leaving a balance due the secretaries of 10*l.* 14*s.* 8*d.*; and further, the liabilities, as far as can be ascertained, is 61*l.* 2*s.* 9*d.*, consisting of damage to ships of subscribers, and laying up premiums which has been provided for by contributions from the various members.

Sunderland, 1 August 1854.

(signed) *George Robinson.*
E. T. Gourley.

This company was dissolved on the 8th August 1854.

61.—LONDON MUTUAL LIFE AND GUARANTEE SOCIETY.

PLACE OF BUSINESS - - - - - No. 63, Moorgate-street, in the City of London.

OBJECTS - - - - -	Assurances on Lives or Survivorships, with or without participation in Profits; the purchase and sale of Annuities of all kinds; the grant of Endowments for Widows, Children or Adults; the grant of Loans on Security, Real or Personal Security; the Receipt of Deposits at interest, and otherwise; the Guarantee of trustworthiness in parties holding offices or situations of pecuniary or other trust, and the Guarantee of persons responsible for such parties; generally, any description of business ordinarily transacted by Life Assurance and Guarantee Societies.
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DATE OF COMPLETE REGISTRATION - - 23 October 1849.

61.—LONDON MUTUAL LIFE AND GUARANTEE SOCIETY—*continued.*

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) STATEMENT of RECEIPTS and EXPENDITURE from 31 December 1850 to 31 December 1851.

RECEIPTS.				EXPENDITURE.						
To Balance 31 December 1850 ; viz.				£.	s.	d.	By Claims under two policies for whole term assurances -	£.	s.	d.
Cash in office -	-	-	£. 11 12 3				- Re-assurances -	200 - -		
Balance at bankers' -	-	-	1,206 14 4					73 11 3		
Policy stamps in hand -	-	-	46 5 -				- Law Charges :			
Cash in hands of agents -	-	-	93 15 1	1,358	6	8	Messrs. Terrell & Matthews' bill of costs	£. 8 3 -		
							Expenses of abstracting deed of settlement and copies thereof -	21 1 -		
To Assurance Premium Fund :								29 4 -		
	New Policies.	Renewals.	TOTAL.				- Interest :			
	£. s. d.	£. s. d.	£. s. d.				Interest accrued on India bonds at time of purchase -	1 9 2		
Life premiums, single lives, whole term -	1,665 12 10	3,000 1 10	4,665 14 8				- Discount allowed on loan instalments paid in advance -	- 18 9		
Ditto - ditto, by a limited number of payments -	28 16 3	86 15 5	115 11 8				On deposit accounts -	11 14 1		
Ditto - first of two -	47 13 8	37 18 4	85 12 -				On temporary capital fund from commencement of society to 24 June 1851 -	969 7 9		
Ditto - single lives non-participating -	24 13 5	- - -	24 13 5					983 9 9		
Ditto - for terms of years	4 10 2	2 12 10	7 3 -				- General Establishment Charges ; viz.			
Annuity premiums ; contingent -	35 3 1	- - -	35 3 1				Office expenses, coals, gas, housekeeper, &c. -	10 14 1		
Ditto - deferred, non-returnable -	6 8 11	4 15 11	11 4 10				Rent and insurance -	240 13 6		
Ditto - returnable -	9 10 3	11 19 -	21 9 3				Salaries ; secretary, accountant, clerks and messengers, wages and livery -	753 5 2		
Endowment assurance premiums -	164 8 11	326 11 6	491 - 5				Petty and miscellaneous expenses -	37 7 8		
Endowment premiums, non-returnable -	5 12 5	34 18 10	40 11 3					1,042 - 5		
Ditto - returnable -	21 8 5	114 17 4	136 5 9				- Advertisements -	303 1 10		
Combined life and guarantee premiums -	69 5 4	67 13 11	136 19 3				- Printing, books, and stationery -	228 13 6		
Fines on renewals -	- - -	2 10 -	2 10 -				- Postage, and carriage of parcels -	218 5 6		
£.	2,083 3 8	3,690 14 11	5,773 18 7	5,773	18	7	- Agency Expenses :			
To Interest, viz. :							Superintendent of agencies, visiting country agents, and establishing new agencies, also travelling expenses, investigating claims -	348 19 3		
On loans -	- - -	174 - 10					- Commission to agents -	309 12 11		
Discount on policy stamps -	- - -	2 5 -					- Agency charges, petty disbursements -	80 8 5		
On India bonds -	- - -	36 9 9		212	15	7		739 - 7		
- Commission on re-assurances -	- - -	- - -		4	10	7	- Stamps :			
- Cash received for policy stamps on substituted policies -	- - -	2 2 6					Policy stamps used on policies issued	221 - -		
- Fees on loans -	- - -	17 1 6					Receipt stamps for renewals -	2 15 -		
- Fees on transfer certificates -	- - -	- 10 -		19	14	-	- Fees paid to Registrar-General's Office on lodging return under Act -	21 13 -		
								245 8 -		
- Repayments on account of loans -	- - -	- - -		7,369	5	5	- Medical fees to London medical officers, and medical referees in the provinces -	- - -		
- Produce of sale of 500 l. India bonds -	- - -	- - -		1,316	10	4	- Directors' fees for attendances, 1849 and 1850 -	- - -		
- Cash from depositors -	- - -	- - -		513	-	-	- Auditors' fees for 1850 -	- - -		
- Ditto, from sundry assured for premiums included in statement to 31 December 1850 -	- - -	- - -		212	16	-	- Income-tax on interest paid to shareholders for 1850 -	- - -		
							- Tradesmen's bills unpaid, 1850 -	- - -		
				9	11	4	- Amount paid agents for commission, 1850 -	- - -		
							- Amount due from sundry assured, included in premiums per contra -	- - -		
							- Cost of 500 l. India bonds purchased -	- - -		
							- Amount on loan to members -	- - -		
							- Deposits withdrawn -	- - -		
								99 12 4		
								513 10 -		
								2,231 - -		
								360 - -		
							- Balance :			
							Cash at bankers' -	796 10 1		
							In hands of agents -	43 17 9		
							Petty cash in hand -	11 4 5		
							Policy stamps in hand -	27 15 -		
£.				9,421	3	1		879 7 3		
							£.	9,421 3 1		

(signed) George Wilson, Chairman.

(signed) Charles Reed, }
 B. W. Hickling, } Members of
 G. S. Hinchcliff, } Finance Committee.

The above account of receipts and disbursements has been examined by us, and we hereby certify its correctness. Dated this 8th day of April 1852.

(signed) William Hopwood, }
 J. Parrinton, } Auditors.
 Edwin Foz, }

61.—LONDON MUTUAL LIFE AND GUARANTEE SOCIETY—continued.

(2). STATEMENT of RECEIPTS and DISBURSEMENTS from 31 December 1851 to 31 December 1852.

RECEIPTS.			DISBURSEMENTS.		
	£.	s. d.		£.	s. d.
To Balance of last account	879	7 3	By Charges of Management:		
— Assurance premium fund	7,880	— 8	Office expenses	28	18 11
— Premiums due, but unpaid as per last account	99	12 4	Rent and insurance	180	13 6
— Immediate annuity premiums	739	2 2	Salaries	729	3 6
— Interest on investments, India bonds, loans, &c.	274	19 5	Advertisements	312	2 7
— Sundries	1	— 7	Printing, stationery, and books	412	4 5
— Repayment on account of loans	1,621	7 6	Postage, and carriage of parcels	170	9 4
— Deposit account—Cash from depositors	624	— —	Directors' fees, 1851	546	— —
— Temporary capital	5,000	— —	Auditors' fees, 1851	31	10 —
— Amount at credit of sundries	331	4 10	Receipt stamps	5	12 —
			Petty and incidental	22	12 8
				2,439	6 11
			— Agency Charges:		
			Salaries and travelling expenses of super-intendents of agencies	721	8 10
			Commission	447	3 7
			Incidentals	147	15 5
				1,316	7 10
			— Expenses—Establishing committees of reference in Yorkshire, Lancashire, and the Midland Counties, and to extend business		
				117	1 9
			— Medical fees, and medical officers' salaries	457	4 3
			— Policy stamps not being charged to the assured	212	15 —
			— Interest:		
			On temporary capital, 25 December 1851 to 9 August 1852	414	2 2
			Deposit accounts	16	11 10
				430	14 —
			— Law Charges:		
			Salary of solicitors	100	— —
			Sundries	23	8 1
				123	8 1
			— Fees, Joint Stock Registration Office	18	9 —
			— Office furniture (tin box)	2	11 4
			— Temporary capital fund paid off	5,000	— —
			— Claims	300	— —
			— Policies surrendered	3	14 —
				303	14 —
			— Re-assurance	98	3 9
			— Annuities paid	5	— —
			— Costs in Pepper v. Chamber, and repayable by Mr. Pepper	165	5 5
			— Interest on temporary capital fund due 25 December 1851	339	15 10
			— Income-tax, short paid, October 1851	—	11 1
			— Deposits returned	808	8 3
			— Half-credit premiums, and premiums due but unpaid on 31 December 1852	111	6 8
			— Investments:		
			India bonds	1,038	— —
			Loans	1,970	— —
			— Cash at bankers'	£. 2,265	15 7
			In agents' hands	203	12 6
			— Petty cash	7	6 —
			— Policy stamps	15	17 6
				2,492	11 7
			Balance	—	—
£.	17,450	14 9	£.	17,450	14 9

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
By Temporary capital	5,000	— —	To Rogers, Olding & Co., balance in their hands	2,265	15 7
— Deposit account, amount due to depositors	42	16 —	— Petty cash in hand	7	6 —
— Unclaimed interest	1	14 —	— Policy stamps in hand	15	17 6
— Interest on deposit account unpaid	—	19 5	— Loans, balance due from borrowing members	3,426	16 10
— Income-tax on shareholders interest	33	6 1	— India bonds valued at cost	2,080	15 —
— Amount at credit of sundries	331	4 10	— Office furniture and fittings	546	9 —
— Directors' fees for attendances, 1852	636	6 —	— Agents, balance due from	203	12 6
— Balance	7,638	3 3	— Sundry assured for unpaid premiums, 1852	74	18 6
			— Credit premiums	35	3 2
			— T. Pepper; Costs in Pepper v. Chambers	165	5 5
			— Suspense account	4,862	10 1
£.	13,684	9 7	£.	13,684	9 7

The above account of receipts and disbursements has been examined by us, and we hereby certify its correctness. Dated this 11th day of May 1853.

(signed) Wm. Hopwood, } Auditors.
J. Parrinton,
Edwin Fox,
(signed) Thomas Chambers.
Charles Reed.

61.—LONDON MUTUAL LIFE AND GUARANTEE SOCIETY—*continued.*

(3.) BALANCE SHEET from 31 December 1852 to 31 December 1853.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
By Balance from 31st December 1852 - - - -	2,492	11 7	By Charges of Management:		
- Assurance premium fund, less commission - - - -	9,822	16 1	Office expenses - - - -	44	5 10
- Premiums due on the 31st December 1852, but since paid	76	3 6	Rent and insurance - - - -	240	13 6
- Immediate annuity premiums - - - -	300	- 1	Advertisements - - - -	323	8 10
- Interests on investments, India bonds, loans, &c. - -	427	14 3	Printing, stationery, and books - -	426	3 -
- Repayments on account of loans - - - -	2,390	6 -	Postage and carriage of parcels - -	121	2 4
- Deposit account; cash from depositors - - - -	260	- -	Salaries - - - -	561	12 6
- T. Pepper; amount on account of costs in Pepper v. Chambers - - - -	10	- -	Directors' fees for 1852 £.635 7 -		
- Sale of India bonds - - - -	499	15 -	Ditto (extra to Chairman) for 1853 - -	136	10 -
- Sale of Exchequer bills - - - -	1,002	- -	Auditors' fees for 1852 - - - -	771	17 -
- Amount at credit of agents - - - -	122	13 8	Receipt stamps - - - -	31	10 -
- Amount at credit of Mr. D. Evans - - - -	14	17 5	Petty and miscellaneous - - - -	5	14 10
			Agency Charges:		
			Salary and travelling expenses of superintendents of agents - - - -	477	2 4
			Incidentals - - - -	161	15 2
			Travelling Expenses:		
			Deputations to various parts of England to extend business - - - -	53	- 1
			Medical fees and medical officers' salaries - - - -	389	19 11
			Policy stamps, not being charged to the assured - - - -	191	- 6
			Interest:		
			On temporary loan, &c. - - - -	267	1 4
			On deposit accounts - - - -	1	- 11
			Law Charges:		
			Salary of solicitors - - - -	100	- -
			Sundries - - - -	24	- 8
			Fees, Joint Stock Registration Office - - - -		
			Office furniture - - - -		
			Claims:		
			On lives payable at death - - - -	1,200	- -
			Ditto premiums returnable at death - - - -	4	- 6
			Policies surrendered - - - -	54	5 9
			Re-assurance - - - -		
			Annuities paid - - - -		
			Income-tax deducted from interest paid - - - -		
			Deposits returned - - - -		
			Half-credit premiums - - - -		
			Portion of amount at credit of sundries, 31 December 1852 - - - -		
			Investments in Government and other securities - - - -	10,387	- 8
			Balance:		
			At bankers' - - - -	740	3 11
			Petty cash - - - -	7	12 6
			Policy stamps - - - -	23	- -
				770	16 5
£.	17,418	17 7			11,157 17 1
			£.	17,418	17 7

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
By Temporary capital - - - -	5,000	- -	To Rogers, Olding, & Co.; balance in their hands - -	740	3 11
- Interest unclaimed on same - - - -	4	17 1	- Petty cash in hand - - - -	7	12 6
- Deposit account; amount due to depositors - - - -	202	16 -	- Policy stamps in hand - - - -	23	- -
- Interest on deposit account unpaid - - - -	5	3 10	- Government and other securities - - - -	11,911	5 11
- Unclaimed interest - - - -	1	14 -	- Office furniture and fittings - - - -	455	14 10
- Income-tax, deducted from interest - - - -	20	6 2	- Credit premiums - - - -	119	1 -
- Agents, amount due to - - - -	122	13 8	- T. Pepper; costs in Pepper v. Chambers - - - -	155	5 5
- Directors' fees for 1853 - - - - £.471 3 9			- Suspense account - - - -	4,576	9 6
- Ditto (extra to Chairman, 1853) - - - - 105 - -					
- Amount at credit of sundries - - - -	576	3 9			
- Balance - - - -	32	1 3			
£.	17,988	13 1	£.	17,988	13 1

(signed) Charles Reed,
G. S. Hinckliff,
B. W. Hickling,
George Moore, } Directors.
(signed) George Wilson, Chairman.

The above account of Receipts and Disbursements has been examined by us, and we hereby certify its correctness. Dated this 27th day of April 1854.

(signed) J. Parrinton,
Edwin Fox,
Henry Brett, Jun. } Auditors.

61.—LONDON MUTUAL LIFE AND GUARANTEE SOCIETY—continued.

(4.) BALANCE SHEET from 31 December 1853 to 31 December 1854.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Balance from 31 December 1853	770	16 5	By Charges of management:		
— Assurance premium fund, less commission	12,486	19 3	Office expenses	34	12 4
— Repayment on account of loans	3,623	12 7	Rent and insurance	240	13 6
— Interest on investments	735	15 11	Advertisements	145	3 —
— Deposit account; cash from depositors	50	— —	Printing and stationery	139	19 6
— Casual receipts	24	7 7	Receipt stamps	5	16 1
— Tobiah Pepper, on account of costs in Pepper v. Chambers	15	— —	Postages and carriage of parcels	113	17 5
— Fines on renewal	2	7 —	Salaries	571	11 2
— Amount of credit of Mr. D. Evans	14	2 9	Directors' fees for 1853	£. 471	3 9
			Chairman's extra ditto	241	10 —
				712	13 9
			Auditors' fees	29	1 1
			Petty and miscellaneous	69	14 9
				2,063	2 7
			Agency expenses:		
			Salaries and expenses of superintendents	371	2 5
			of agents	58	8 9
			Incidentals		
				429	11 2
			Travelling expenses:		
			Deputations to various parts of England	24	11 6
			Medical fees and medical officers' salaries	434	4 9
			Policy stamps	44	7 6
			Fees, Joint Stock Registration Office	2	— 3
			Interest:		
			On temporary loan	243	18 1
			On deposit account	8	7 1
				252	5 2
			Law charges:		
			Salaries of solicitors	100	— —
			Sundries	15	18 2
				115	18 2
			Office furniture and fittings	7	6 —
			Claims:		
			On lives payable at death	2,420	18 —
			" " " of first of two	300	— —
				2,720	18 —
			Policies surrendered	98	3 5
			Re-assurance	285	5 3
			Annuities paid	80	9 2
			Income tax	51	13 3
			Deposits returned	252	16 —
			Amount paid to agents, as per last account	122	13 8
			" " " D. Evans' account	14	17 5
			Credit premiums	196	6 8
			Investments:		
			Deposit at London Joint Stock Bank	1,800	— —
			Loans	6,338	1 2
			Balance:		
			Cash at bankers'	1,770	15 6
			Petty cash	8	17 5
			Policy stamps	7	8 6
			In hands of agents	601	9 —
				10,526	11 7
£.	17,723	1 6	£.	17,723	1 6

The above account of Receipts and Disbursements has been examined by us, and we hereby certify its correctness. Dated this 23d day of May 1855.

(signed) Edwin Fox, } Auditors.
Henry Brett, Jun.

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
By Claims admitted, but unpaid to the 31st December	700	— —	To Rogers, Olding & Co., balance in their hands	1,770	15 6
— Tradesmen's accounts and rent due to Christmas	98	3 1	— Unpaid premiums	1,909	— 2
— Interest due on temporary loan	98	12 7	— Cash in the hands of agents	601	9 —
— Temporary capital fund	5,000	— —	— Petty cash in hand	8	17 5
— Income tax, deducted from interest	11	1 6	— Policy stamps in hand	7	8 6
— Directors' fees for 1854	£. 486	6 3	— Government and other securities	16,556	5 —
— Ditto, extra to Chairman	120	15 —	— Office furniture and fittings	413	— 10
			— Credit premiums	315	7 8
			— T. Pepper; costs in Pepper v. Chambers	140	5 5
— Amount at credit of sundries	607	1 3	— Suspense account	4,290	8 11
— " " Mr. D. Evans	21	4 10	— Income tax due from officers	31	9 7
— Unclaimed interest	14	2 9			
— Ditto	1	14 —			
— Balance	19,492	8 —			
£.	26,044	8 —	£.	26,044	8 —

(signed) Charles Reed, } Directors.
B. W. Hichling,
G. S. Hinchliff,
George Moore,
(signed) George Wilson, Chairman.

62.—CAMBRIAN AND UNIVERSAL INSURANCE COMPANY.

PLACE OF BUSINESS - - - - - 27, Gresham-street.

OBJECTS - - - - - { The granting or effecting Insurances on every description of Property from Loss by Fire;
Assurances on Lives; and the usual Business of a Fire, Life Assurance, Annuity and Reversionary
Interest Company.

DATE OF COMPLETE REGISTRATION - - - - 22 December 1849.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET to 31 December 1850.

RECEIPTS.			PAYMENTS.		
	£.	s. d.		£.	s. d.
To Paid capital fund - - - - -	1,545	- -	By Preliminary expenses, including law charges for deed of settlement and lease of premises, registration fees, construction of tables, printing and stationery, office fittings, and repairs of premises, &c. &c. - - - - -	612	8 5
- General Fund, viz. :			- Working expenditure; viz., salaries, advertisements, policy stamps, agency expenses, commission, postages, office expenses, &c. - - - - -	621	11 3
*Premiums - - - - - £. 1,067 12 7			- Office furniture - - - - -	143	16 4
Policy stamps - - - - - 62 10 -			- Cash balance, viz. :		
Rent of premises underlet, interest, &c. 62 18 9			Invested on real security at 5 per cent.		
	1,193	1 4	per annum. - - - - - £. 300 - -		
			Balance at bankers' - - - - - 1,011 7 9		
			Ditto, petty cash in hand - - - - - 6 19 9		
			Ditto, stamp money in hand - - - - - 9 10 -		
			Bank post bill, &c. not due - - - - - 32 7 10		
				1,360	5 4
	£.	2,738 1 4		£.	2,738 1 4

*N. B.—This sum is the actual receipts, but a considerable number of the policies being either upon the half credit or increasing scale, or the premiums being payable half yearly or quarterly, the annual revenue exceeds this amount.

Examined and approved. We also beg to express our highest approbation at the very moderate character of both the preliminary and working expenses.

(signed) Henry Sotheran,
William Thomas,
W. P. Metchim,
John Robert Chidley, } Auditors.

(signed) C. Waterworth,
Charles Herbert Cottrell,
John Wood,
Henry M. Burt,
Henry Hughes, Chairman. } Directors.

14 May 1851.
10 May 1851.

Examined and approved, (signed) S. Lowell Price, Public Auditor.

(2.) BALANCE SHEET up to 31 December 1851.

RECEIPTS.			PAYMENTS.		
	£.	s. d.		£.	s. d.
To Paid capital fund, viz. - - - - -	3,165	- -	By Preliminary expenses, including law charges for deed of settlement and lease of premises, registration fees, construction of tables, printing and stationery, rent, office fittings, and repairs of premises, &c. &c. - - - - -	639	18 5
- General Fund :			Office furniture - - - - -	143	16 4
Premiums - - - - - £. 3,046 17 8			- Working expenditure; viz., rent, salaries, advertisements, policy stamps, agency expenses, interest to shareholders, directors' and auditors' fees, medical fees, commission, postages, travelling and office expenses, law charges, books, printing, and stationery, &c. &c. - - - - -	2,521	8 5
Policy stamps, and duty - - - - - 131 18 3			- Loans, since repaid - - - - -	407	10 -
Rent of premises underlet, interest, &c. 191 15 -			- Cash balance, viz. :		
	3,370	10 11	Loans not due and Government securities 1,208 2 6		
Loans repaid - - - - -	407	10 -	Balance at bankers' - - - - - 1,996 11 3		
			Ditto, petty cash in hand - - - - - 2 11 11		
			Ditto, stamp money ditto - - - - - 9 7 6		
			Premiums - - - - - 13 14 7		
				3,230	7 9
	£.	6,943 - 11		£.	6,943 - 11

12 May 1852.

Examined with the books and found correct.

(signed) Henry Sotheran,
W. P. Metchim,
Jno. Robt. Chidley, } Auditors.

(signed) John Wood,
Henry M. Burt,
C. Waterworth,
Benj. Horton,
Henry Hughes, Chairman. } Directors.

5, Gresham-street, 13 May 1852.

Examined. (signed) S. Lowell Price.

62.—CAMBRIAN AND UNIVERSAL INSURANCE COMPANY—continued.

(3.) BALANCE SHEET to 31 December 1852.

RECEIPTS.				PAYMENTS.			
	£.	s.	d.		£.	s.	d.
To Paid capital fund - - - - -	4,165	-	-	By Preliminary expenses, including law charges for deed of settlement and lease of premises in Moorgate-street, registration fees, construction of tables, stationery, rent, office fittings, repairs, &c. - - - - -	739	18	5
- General fund, viz. :				- Office furniture and repairs of 27, Gresham-street - - -	342	9	4
Premiums and re-assurances - - £. 5,188 14 9				- Lessor's costs of lease of Gresham-street - - -	19	19	-
Policy stamps and duty - - - 313 16 1				- Life claims paid - - - - -	1,250	-	-
Rent of premises underlet, interest, &c. 436 6 3				- Returned premiums - - - - -	25	-	-
Loans repaid - - - - - 739 6 8				- Fire claims paid - - - - -	240	-	-
	6,678	3	9	- Working expenditure ; viz., rent, salaries, advertisements, policy stamps, shareholders' interest, annuities, directors' and auditors' fees, commission, wages, postages and parcels, office, travelling and agency expenses, law charges, books, printing, stationery, &c. - - - - -	4,913	5	5
				- Fire duty and re-assurances - - - - -	230	4	1
				- Loans, since repaid - - - - -	739	6	8
				- Cash balance, viz. :			
				Invested in Government and other securities - - - - - £. 2,071 18 4			
				Balance at bankers' - - - - - 247 19 9			
				Petty cash in hand - - - - - 6 5 3			
				Life policy stamps, and money in hand 16 17 6			
					2,343	-	10
£.	10,843	3	9	£.	10,843	3	9

(signed) *Henry M. Burt,*
John Wood,
Joseph Napier Higgins,
William Moss, } Directors.

Examined, 21 May 1853.

(signed) *John Rt. Chidley,*
Henry Sotheran,
W. P. Metchim, } Auditors.

(4.) BALANCE SHEET to 31 December 1853.

RECEIPTS.				EXPENDITURE.			
	£.	s.	d.		£.	s.	d.
To Paid capital fund - - - - -	4,195	-	-	By Preliminary expenses, including law charges for deed of settlement and lease of premises in Moorgate-street, registration fees, construction of tables, stationery, rent, office fittings, repairs, &c. - - - - -	739	18	5
- General fund, viz. :				- Office furniture and repairs of 27, Gresham-street - - -	457	11	10
Premiums and re-assurances - - - - - 7,558 10 2				- Lessor's costs of lease of 27, Gresham-street - - -	19	19	-
Policy stamps, and duty - - - - - 537 3 3				- Life claims paid - - - - -	2,150	-	-
Rent of premises underlet, interest, &c. - - - 707 - 1				- Returned premiums - - - - -	25	-	-
- Loans repaid - - - - - 1,244 14 -				- Fire claims paid - - - - -	276	-	-
- Produce of stock sold - - - - - 721 5 -				- Working expenditure ; viz., rent, salaries, advertisements, policy stamps, shareholders' interest, annuities, directors' and auditors' fees, commission, wages, postages and parcels, house, office, travelling and agency expenses, law charges, books, printing and stationery, &c., medical fees, fire expenses, &c. - - - - -	7,048	4	4
				- Fire duty and re-assurances - - - - -	525	18	3
				- Loans, since repaid - - - - -	1,244	14	-
				- Stock sold - - - - -	695	12	6
				- Cash balance, viz. :			
				Invested in Government and other securities, balance at bankers', &c. - - - - -	1,780	14	2
£.	14,963	12	6	£.	14,963	12	6

(signed) *Jno. Rob. Chidley,*
Henry Hickman,
C. Waterworth,
Jas. P. St. Aubin,
Henry M. Burt, } Directors.

Examined with books and found correct.

(signed) *Henry Sotheran,*
W. P. Metchim, } Auditors.

29 May 1854.

63.—INDUSTRIAL AND GENERAL LIFE ASSURANCE AND DEPOSIT COMPANY.

PLACE OF BUSINESS - - - - - No. 2, Waterloo-place, Pall-mall, in the County of Middlesex.

PLACE OF BUSINESS	- - - - -	To, of, where, place, and
OBJECTS	- - - - -	{ To effect Assurances on Lives, and for limited Terms; the granting of Loans; the Purchase and Sale of Annuities, Reversionary, Contingent, Expectant, and other Interests; and for the transaction of all matters usually known as Life Assurance, or connected therewith.

DATE OF COMPLETE REGISTRATION - - 29, December 1849.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 13 February 1851 to 14 February 1852.

RECEIPTS.				EXPENDITURE.						
	£.	s.	d.	£.	s.	d.	£.	s.	d.	
To Instalments on 12,208 shares, 1850-51 -	6,104	-	-				By Salaries -	1,689	6	-
" " " 4,301 " 1851-52 -	2,150	10	-				- Office and agents' charges -	721	15	-
				8,254	10	-	- Postages and parcels -	96	16	5
- Premiums and renewals, from 13 February 1851 to 14 February 1852 -							- Rent, chief office and branches -	446	8	-
- Deposits, including 451 l. 3 s. 10 d., directors' fees -				6,946	4	6	- Agents' commission -	833	11	6
- Premiums and admission fees received for Friendly Society -	658	5	5	2,463	13	10	- Medical fees -	557	19	2
Less, life losses -	133	12	-				- Interest and discount -	260	17	7
				524	13	5	- Re-assurances -	258	13	6
							- Life losses -	562	12	3
							- Preliminary expenses, two years -	5,826	19	1
							- Stationery and printing -	458	12	3
							- Advertising -	152	14	7
							- Directors' fees, two years -	953	8	-
							- Expenditure in excess of receipts to 13 February 1851 -	658	2	3
								13,377	16	4
								£.	s.	d.
							- Furniture and fixtures -	685	13	9
							- Policy stamps -	16	3	6
							- Postage stamps -	3	13	-
							- Advances on deposit policies -	8	11	10
							- Loans -	815	6	8
							- Cash due by agents -	1,560	19	3
							- Cash in bankers' hands £. 1,476 12 -			
							224 9 9			
							1,701 1 9			
							- Cash in cashier's hands -	19	15	8
								4,811	5	5
£.	18,189	1	9	£.	18,189	1	9			

Examined and approved, 18 March 1852.

(signed) *Wm. Wellington Cooper,*
H. W. Chisholm,
James Johnston, } Auditors.

(signed) *Henry Johns.*
Willm. Thos. Woods.

(2.) BALANCE SHEET from 14 February 1852 to 12 February 1853.

RECEIPTS.					EXPENDITURE.						
		£.	s.	d.	£.	s.	d.		£.	s.	d.
To Instalments on 12,208 shares, 1850-51 -		6,104	-	-				By Preliminary expenses (including the cost of formation and other charges in carrying on the Friendly Society business),			
" " 4,301 " 1851-52 -		2,150	10	-				1850-51 -	-	3,572	8 9
" " 12,336 " 1852-53 -		6,168	-	-				1851-52 -	-	2,254	10 4
	28,845				14,422	10	-	1852-53 -	-	2,297	17 6
- Annuities -	-	-	-	-	460	-	-				
- Deposits -	-	-	-	-	1,924	13	7				
- Friendly Society	-	-	-	-	2,057	2	9				
Premiums and admission fees, 1851-52 -	658	5	5					- Furniture and fixtures -	-	742	18 5
" " " " 1852-53 -	2,089	10	4					- Policy stamps -	-	29	7 6
	£. s. d.	2,747	15	9				- Postage envelopes -	-	3	13 -
Less, life losses, 1851-52 -	133	12	-					- Advances on deposit policies -	-	8	11 10
" " 1852-53 -	145	9	-					- Loans -	-	827	1 -
								- Agents' balances -	-	5,164	15 1
	279	1	-					- Cash at bankers', London			
Directors' fees, 1851-52, }	411	12	-					Joint Stock Bank -	£. 2,982	12	4
1852-53 - }								- Do., Sir B. Heywood & Co.	559	14	11
								- Do. in hand -	4	10	8
		690	13	-					3,546	17	11
	£. 2,057	2	9								
	£.	18,864	6	4							

We have examined the several items comprised in this balance sheet, and have compared them with the books and vouchers, and we find the same to be correct.

Wm. Wellington Cooper,
H. W. Chisholm,
James Johnston, } Auditors.

21 March 1853.

63.—INDUSTRIAL AND GENERAL LIFE ASSURANCE AND DEPOSIT COMPANY—continued.

(3.) BALANCE SHEET from 14 February 1853 to 14 February 1854.

RECEIPTS.				EXPENDITURE.			
	£.	s.	d.		£.	s.	d.
To Instalments on 12,208 shares, 1850-51	6,104	-	-	By Preliminary expenses	-	-	-
- " " 4,301 " 1851-52	2,150	10	-	- Furniture and fixtures	-	780	4 11
- " " 12,336 " 1852-53	6,168	-	-	- Policy stamps	-	26	10 6
- " " 6,592 " 1853-54	3,296	-	-	- Postage envelopes	-	3	13 -
	35,437			- Advances on deposit policies	-	8	11 10
		17,718	10 -	- Loans and mortgages	-	1,983	9 3
				- Agents' balances	-	7,835	8 7
- Annuities	-	516	16 5	- Cash at bankers', London, £.	2,474	10	8
- Deposits	-	391	5 -	- Cash at bankers', Man- }	213	11	4
- Income and expenditure for balance of that account	-	3,467	5 6	- chester - }	29	6	6
				- Cash in office	-	-	-
	£.	22,093	16 11		2,717	8	6
						13,355	6 7
					£.	22,093	16 11

(signed) James Davidson,
Fred. Chinnock.
W. Quilter.

We have examined the several items comprised in this balance sheet, and have compared them with the books and with the vouchers for the expenditure, and we find the same to be correct.

(signed) Wm. Wellington Cooper, }
H. W. Chisholm, } Auditors.
Edwin H. Galsworthy, }

31 March 1854.

(4.) BALANCE SHEET from 14 February 1854 to 31 December 1854.

RECEIPTS.				EXPENDITURE.			
	£.	s.	d.		£.	s.	d.
To Instalments on 12,208 shares, 1850-51	6,104	-	-	By Preliminary expenses	-	-	-
- " " 4,301 " 1851-52	2,150	10	-	- Furniture and fixtures	-	875	10 5
- " " 12,336 " 1852-53	6,168	-	-	- Policy stamps	-	24	4 -
- " " 6,592 " 1853-54	3,296	-	-	- Advance on deposit policies £.	12	8	1
- " " 2,270 - 14 February to 31 } December 1854 } 1,135	-	-	-	- Loans on policies	-	164	4 -
	37,707				176	12	1
		18,853	10 -	- Loans and mortgages	-	1,354	8 7
				- Agents' balances	-	5,990	16 -
- Annuities	-	467	5 8	- Ditto	-	2,901	9 7
- Deposits	-	439	16 9		8,892	5	7
- Income and expenditure balance of that account	-	6,210	12 10	- Cash at bankers', London	3,704	5	9
				- Cash at bankers', Bir- }	10	-	-
	£.	25,971	5 3	- mingham - }	-	-	-
				- Cash at bankers', Man- }	545	3	7
				- chester - }	14	10	7
				- Cash in office	-	757	15 9
				- Bills receivable	-	-	-
					5,031	15	8
						16,354	16 4
					£.	25,971	5 3

(signed) James Davidson.
Fredk. Chinnock.
John W. Reynolds.

We have examined the several items comprised in the balance sheet, and have compared them with the books and with the vouchers for the expenditure, and we find them correctly stated. We would remark that the agents' balances somewhat exceed the actual amount, since they include premiums on some policies lapsed, returned, and not taken up, such premiums having been charged when due.

(signed) Wm. Wellington Cooper, }
H. W. Chisholm, } Auditors.
Edwin H. Galsworthy, }

19 March 1855.

64.—ACCIDENTAL DEATH INSURANCE COMPANY—*continued.*

(3.) BALANCE SHEET from January 1850 to 31 January 1854.

RECEIPTS.

To Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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We have examined this balance sheet with the books and vouchers, and find it quite correct.

15 April 1854.

(signed) T. M. Weguelin,
R. Tower, } Auditors.

(4.) BALANCE SHEET from January 1850 to 31 January 1855.

RECEIPTS.				EXPENDITURE.			
	£.	s.	d.		£.	s.	d.
To Capital - - - - -	110,000	-	-	By Proprietors' stock for uncalled capital - - -	99,000	-	-
-- Premium received since the commencement of the Company } (January 1850) to the 31st January 1854 - - - }	20,975	3	3	- Preliminary and Parliamentary expenses, including the purchase of the interest of the late Railway Assurance Company - - - - - }	7,843	-	4
-- Premiums received from 31st January 1854 to 31st January 1855, viz. :				- Commission charges, proprietors' dividend, and claims paid since the commencement of the company (January 1850) to the 31st January 1854 - - - - - }	19,095	13	3
	£.	s.	d.	- Agents' bad and doubtful debts (ditto written off) - - -	321	2	8
Single premiums - - - - -	384	10	6	- Expenditure from 31st January 1854 to 31st January 1855:			
Annual - - - - -	6,147	7	10	Proprietors' dividend - - - - -	550	-	-
Renewal - - - - -	8,571	15	5	Commission - - - - -	1,213	6	2
Pending - - - - -	1,267	11	9	Claims, fatal - - - - -	952	-	-
				" non-fatal - - - - -	4,671	14	9
				Charges - - - - -	3,800	3	5
	16,371	5	6				
-- Interest on investments - - - - -	177	11	11	- Assets :			
				London premiums outstanding - - -	252	16	3
				Agents' balances - - - - -	2,577	5	5
				4,000l. New 3 per Cents, paid for in cash	3,848	15	-
				500l. Consols - - - - -	476	5	-
				518l. 14s. 7d. Consols, reserved fund	450	-	-
				Policy stamps - - - - -	28	11	6
				Curries & Co., bankers - - - - -	2,423	6	11
				Cash in office - - - - -	20	-	-
					10,077	4	1
£.	147,524	-	8	£.	147,524	-	8

(signed) Kenyon S. Parker, Chairman.
H. B. Mayne.
C. W. Tupper.
J. Neville Warren.

We have examined this balance sheet with the books and vouchers, and find it quite correct.

27 March 1855.

(signed) T. M. Weguelin,
R. Tower, } Auditors.

65.—EAST OF ENGLAND MUTUAL LIFE ASSURANCE SOCIETY.

PLACE OF BUSINESS - - - - - Chelmsford.

OBJECTS - - - - - { To grant Assurances on Lives; to grant Endowments for Children; to grant Annuities; to make
Loans; and to purchase Reversions and Policies of Assurance.

DATE OF COMPLETE REGISTRATION - - 6 February 1850.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 1 March 1850 to 31 December 1851.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£. s. d.	£. s. d.
To Capital stock, 1st call of 1 <i>l</i> . per share, and debentures -	7,970	- -	By Solicitor's charges for deed of constitution	116 14 6	
- Premiums on policies life assurance - £. 1,492 19 3			- Stamps thereon - - - - -	30 10 -	
- Ditto - - ditto - immediate annuity - 100 8 6			- Registration fees - - - - -	28 7 6	
- Ditto - - ditto - survivorship annuities, 41 18 11					175 12 -
- Ditto - - ditto - renewals - - 849 8 11			- Actuary for tables and other professional service - -		78 15 -
	2,484	15 7	- Re-assurances - - - - -		275 16 -
- Interest on investments - - - - - 283 15 6			- Interest on shares and debentures, and to bankers - -		162 3 3
- Ditto on postponed half premiums - - 9 - 6			- Commission - - - - -		106 18 5
	292	16 -	- General disbursements, including preliminary expenses, viz.:		
- Commission received - - - - -		9 14 6	For printing, advertising, stationery,		
- Interest on shares in hand - - - - -		2 1 7	postage, &c. - - - - -	237 10 11	
- Loans repaid - - - - -	1,040	- -	Rent, taxes, &c. - - - - -	88 8 6	
			Furniture and fixtures - - - - -	10 13 6	
			Medical fees - - - - -	71 1 3	
			Fees to directors and auditors - - - - -	65 5 -	
			Salaries and gratuities - - - - -	135 10 -	
			Travelling expenses and agents' charges	63 - 6	
					671 9 8
			- Cash invested - - - - -	9,015 - -	
			- Amount in hands of agents, and in course of collection - - - - -	244 4 10	
			- Premiums due, days of grace unexpired - - - - -	88 14 4	
			- Interest due - - - - -	88 14 8	
			- Stamps in hand - - - - -	10 5 -	
			- Petty cash in hand - - - - -	12 3	
			- Balance at bankers' - - - - -	881 2 3	
£.	11,799	7 8			10,328 13 4
			£.		11,799 7 8

Examined, and found correct.

(signed) Saml. J. Skinner, Chairman.
 (signed) F. J. Law, } Directors.
 John K. Leake, }
 (signed) Edward W. Banks, } Auditors.
 Robt. Baker, }

(2.) BALANCE SHEET from January 1853 to December 1853.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£. s. d.	£. s. d.
To Balance from last account - - - - -	1,929	9 8	By Claims on policy - - - - -		150 - -
- New premiums on assurance:			- Annuities paid - - - - -		85 10 6
Whole life - - - - -	1,318	- 11	- Policies purchased - - - - -		19 16 6
Survivorship - - - - -	260	15 1	- Interest on capital account and to bankers - -		411 - 6
Short term - - - - -	21	9 2	- Re-assurances - - - - -		232 5 11
Deferred - - - - -	35	5 1	- Furniture and fixtures - - - - -		95 3 11
Annuities immediate - - - - -	877	6 -	- Alterations and fitting up offices, King William-street - -		245 - -
- Renewal premiums - - - - -	3,191	6 4	- Office and agents' charges - - - - -		97 17 4
- Interest on investments - - - - -	550	2 11	- Medical fees - - - - -		180 8 -
- Ditto on postponed premiums - - - - -	25	18 9	- Commission to agents - - - - -		265 1 3
- Shares and debentures - - - - -	525	- -	- Salaries and expenses - - - - -		438 8 4
- Commission received - - - - -	9	12 8	- Directors' and auditors' fees - - - - -		111 11 -
- Loans repaid - - - - -	2,966	6 11	- Directors' travelling expenses and charges, 1852-1853 -		146 - 9
- Petty cash - - - - -	7	9 9	- Rent, rates, taxes, gas, &c. - - - - -		297 7 8
			- Printing, stationery, &c. - - - - -		221 14 1
			- Advertisements - - - - -		86 11 3
			- Postage parcels - - - - -		32 15 2
			- Stamps on policies and receipts - - - - -		21 1 11
			- Solicitor's charges - - - - -		37 13 3
			- Cash invested during the year - - - - -		3,010 - -
			- Debentures cancelled - - - - -		2,070 - -
			- Balance due from agents, and in course of collection - -		748 15 3
			- Ditto due at head office, days of grace unexpired - -		177 18 1
			- Interest due - - - - -		293 14 2
			- Stamps on hand - - - - -		8 11 -
			- Balance at bankers' - - - - -		2,203 17 5
£.	11,718	3 3	£.		11,718 3 3

Examined, and found correct.

(signed) Edwd Banks, } Auditors.
 Robt. Baker, }

66.—COLONIZATION ASSURANCE COMPANY

PLACE OF BUSINESS - - - - - No. 52, Lime-street, London.

OBJECTS - - - - -	To purchase, to exchange, to surrender, and, either for Cash or for annual or other periodical payments, either determinable or not determinable with life or for other considerations, to sell Lands, Tenements, and Hereditaments in the Colonies or Dependencies of the British Empire, or any or either of them, and by Lease or License, for any such consideration as aforesaid, to confer the right of Mining, Quarrying, Brickmaking, Limemaking, Building, Farming, Depasturing, and cutting Timber, or any or either of them, in or upon any such Lands, Tenements, and Hereditaments, and also to carry forward Emigration from Great Britain or other Countries to the Colonies or Dependencies aforesaid, or any or either of them; to transport or procure to be transported thither Emigrants, and to obtain on their arrival there the Premiums or Bounties, whether in Money, Land, or Land Scrip, which shall then become due, and also to obtain such other Profit or Remuneration, if any, from any source whatsoever, as can be obtained for or by the Transportation of such Emigrants as aforesaid.
DATE OF COMPLETE REGISTRATION - - -	23 March 1850.

DATE OF COMPLETE REGISTRATION - - - 23 March 1850.

NO ACCOUNT Registered.

67.—LAW PROPERTY ASSURANCE AND TRUST SOCIETY.

PLACE OF BUSINESS - - - - - 30, Essex-street, Strand, in the County of Middlesex.

OBJECTS - - - - -	{ The Assurance of Terminable Interests in Leaseholds, Copyholds, and Property held on Life or Lives; the Assurance of Lives; the Assurance of Titles to Real and Personal Property; the Assurance of fixed Sums payable at fixed Periods; the Management of Trusts; the Collection and Guarantee of Rents; the Guarantee of Responsibility of Clerks and Servants.
DATE OF COMPLETE REGISTRATION - -	17 May 1850.

DATE OF COMPLETE REGISTRATION - - 17 May 1850.

ACCOUNTS Registered since the Returns of 19 March 1852.

(1.) BALANCE SHEET from 17 May 1850 to 17 May 1852.

—A.—

GENERAL BALANCE SHEET.

Dr.

Cr.

Being the Amount of Capital paid up and Profits made by this Society ; also showing the Expenditure and Appropriation of the same.

[illegible]

67.—LAW PROPERTY ASSURANCE AND TRUST SOCIETY—continued.

(B.)

PROFIT AND LOSS ACCOUNT from 17 May 1851 to 17 May 1852.

Dr.				Cr.									
To Office expenses and salaries, as under :				By Premiums from 17 May 1851 to 17 May 1852 - - - - -									
Petty cash - - - - -	£.	s.	d.	£.	s.	d.	£.	s.	d.				
Rent and taxes - - - - -	402	13	1				4,143	1	8				
Salaries - - - - -	62	12	7										
Charges - - - - -	481	3	8				- Consideration money received for annuities	1,760	- -				
	62	16	1	1,009	5	5			5,903	1	8		
- Advertisements - - - - -				196	12	5	- Shareholders' interest on overdue calls	- - -		3	9	8	
- Printing and stationery - - - - -				703	4	10	- Interest on loans - - - - -	- - -		223	18	2	
- Commission - - - - -				223	11	4							
- Medical fees - - - - -				89	6	-							
- Cross assurances - - - - -				127	3	3							
Preliminary expenses, 1,965 <i>l.</i> 5 <i>s.</i> 8 <i>d.</i> . It is proposed to liquidate these expenses by writing off 196 <i>l.</i> per annum to this account for 10 years; say - - - - -				196	-	-							
- Balance carried down - - - - -				3,585	6	3							
	£.			6,130	9	6		£.		6,130	9	6	
- Directors' attendance and auditors' fees - - - - -				324	2	11	By Balance brought down - - - - -				3,585	6	3
- Annuity paid - - - - -				12	10	-							
- Shareholders' dividends - - - - -				93	4	4							
- Balance, being net profit (exclusive of policy risks) - - - - -													
- Carried down - - - - -				3,155	9	-							
	£.			3,585	6	3							
				£.			- Balance, being net profit (exclusive of the policy risks) (see General Balance Sheet, marked A.) - - - - -				3,155	9	-

(C.)

STATEMENT showing the progressive Improvement in the Business and Profits of the Law Property Assurance and Trust Society since its formation.

STATEMENT of the Assets of the Law Property Assurance and Trust Society, 17 May 1852.

	Number of Policies issued.	Capital paid up.	Premiums received for Life Assurances and Annuities.	Net Profits (exclusive of Policy Risks).	Agents' balances - - - - -	£.	s.	d.	£.	s.	d.
					Loans - - - - -	-	-	-	855	12	9
					Lease of a house - - - - -	-	-	-	6,255	7	5
					Office furniture - - - - -	-	-	-	379	2	4
					Calls on shares unpaid - - - - -	-	-	-	249	17	-
From 17 May 1850 to 17 May 1851 (1st year) - - - - -	192	£. s. d. 3,532 8 6	£. s. d. 1,432 - 4	£. s. d. 640 15 9	Cash at bankers' - - - - -	-	-	-	2,050	-	-
" 17 May 1851 to 17 May 1852 (2d year) - - - - -	284	4,417 11 6	5,908 1 8	3,155 9 -	Balance in the hands of secretary - - - - -	-	-	-	2,212	15	6
	476	7,950 - -	7,335 2 -	3,796 4 9					24	4	1

SUPPLEMENTAL STATEMENT of RECEIPTS and EXPENDITURE during the Two Years ending 17 May 1852.

Dr.				Cr.			

We have examined the above accounts with the books and vouchers of this society, and find the same correct.

22 May 1852.

(signed) James Hutton, Accountant, 46, Moorgate-street, London, } Auditors.
E. E. P. Kelsey, The Close, Salisbury,

67.—LAW PROPERTY ASSURANCE AND TRUST SOCIETY—*continued.*

(2.) BALANCE SHEET from 17 May 1852 to 17 May 1853.

[illegible]

LIABILITIES AND ASSETS.

LIABILITIES.				ASSETS.			
	£.	s.	d.		£.	s.	d.
To Sundry amounts due for printing and advertising - -	232	10	-	By Agents' balances - - - - -	633	2	11
- Rent and taxes - - - - -	40	-	-	- Amount advanced on mortgage and other securities -	9,426	16	2
- Law expenses - - - - -	119	9	5	- Lease of house, 30, Essex-street - - - - -	397	7	7
- Salaries to 17 May 1853 - - - - -	161	5	-	- Office furniture, Essex-street - - - - -	249	17	-
- Directors' and auditors' attendance fees - - -	270	-	-	- „ Manchester - - - - -	78	1	7
				- Calls on shares unpaid - - - - -	937	10	-
				- Cash at bankers' - - - - - £. 840 14 5			
				In hands of secretary - - - - - 19 18 7			
				„ Manchester secretary - 71 18 5			
					932	11	5
TOTAL Amount of Liabilities - - - £.	823	4	5	TOTAL Amount of Assets - - - £.	12,655	6	8

We have carefully examined the above accounts with the books and vouchers of this society, and find the same correct.

(signed) *James Hulton, Accountant,*
46, Moorgate-street, London,
E. E. P. Kelsey,
The Close, Salisbury,

Auditors.

6 June 1853.

67.—LAW PROPERTY ASSURANCE AND TRUST SOCIETY—continued.

(3.) BALANCE SHEET from 17 May 1853 to 31 March 1854.

RECEIPTS.			EXPENDITURE.		
To Cash balances, 17 May 1853 :	£. s. d.	£. s. d.	By Office expenses and salaries, as under :	£. s. d.	£. s. d.
At bankers' - - - - -	840 14 5		Salaries - - - - -	702 12 6	
In hands of secretary - - - - -	19 18 7		Rent and taxes - - - - -	182 6 8	
Manchester agency, cash on hand - - - - -	71 18 5		Furniture - - - - -	88 11 4	
In hands of agents since received - - - - -	633 2 11		House and office expenses - - - - -	80 8 3	
			Wages - - - - -	72 2 2	
			Policy, postage and receipt stamps - - - - -	108 13 6	
- Amount received on capital paid up from 17 May 1853 to 31 March 1854 - - - - -		1,565 14 4	- Advertisements - - - - -		1,234 14 5
- Amount received from premiums on new policies effected from 17 May 1853 to 31 March 1854 - - - - -		385 - -	- Printing and stationery - - - - -		188 - 6
- Amount received for renewed premiums during the same period - - - - -		1,847 4 2	- Commission - - - - -		520 8 2
- Amount received for annuities granted - - - - -		4,439 5 7	- Medical fees - - - - -		203 15 5
- Amount of loan instalments repaid - - - - -		637 9 9	- Re assurance - - - - -		172 - 6
- Amount received for interest - - - - -		2,509 1 6	- Law expenses - - - - -		350 1 11
- Investigation fees - - - - -		442 1 9	- Travelling expenses - - - - -		102 17 9
		14 2 1	- Claims paid - - - - -		227 18 6
			- Expenses attending agency extension - - - - -		549 2 2
			- Directors' and auditors' fees - - - - -		187 2 7
			- Premiums returned for surrendered policies - - - - -		431 10 -
			- Annuities paid - - - - -		373 19 6
			- Shareholders' dividends - - - - -		214 7 8
			- Amount advanced on mortgage and other securities - - - - -		400 7 5
			- Invested in Consols - - - - -		3,515 10 9
			- Premiums due, but not yet paid - - - - -		200 - -
			- Amount due from agents - - - - -		268 1 7
			- Balance at bankers' - - - - -	908 1 8	1,773 9 2
			- Cash in hands of secretary - - - - -	20 9 6	
					926 11 2
	£.	11,839 19 2		£.	11,839 19 2

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
To Amount due for printing and stationery - - - - -	£. s. d.	£. s. d.	By Loans on security - - - - -	£. s. d.	£. s. d.
- Law expenses - - - - -	20 - -		- Investment in Consols - - - - -	200 - -	
- Claim admitted, but not yet paid - - - - -	200 - -		- Lease of house, Essex-street - - - - -	397 7 7	
			- Office furniture, Essex-street - - - - -	460 1 3	
			- Calls on shares unpaid - - - - -	552 10 -	
			- Agents' balances - - - - -	1,773 9 2	
			- Renewal premiums unpaid - - - - -	268 1 7	
			- Cash at bankers' - - - - -	£. 906 1 8	
			In hands of secretary - - - - -	20 9 6	
					926 11 2
Balance - - - - -		14,333 8 2			
					926 11 2
	£.	15,010 16 2		£.	15,010 16 2

By Balance of Assets over Liabilities - - - £. 14,333 8 2

We have examined the above accounts with the books and vouchers of the society, and find the same correct.

London, 10 May 1854.

(signed) James Hutton,
46, Moorgate-street,
E. E. P. Kelsey,
The Close, Salisbury, } Auditors.

68.—ENGLISH AND CAMBRIAN ASSURANCE SOCIETY.

PLACE OF BUSINESS - - - - - No. 9, New Bridge-street, Blackfriars, London.

OBJECTS - - - - - { To grant Assurances against Fire upon Dwelling Houses, Farming Stocks and Crops, Implements of Husbandry, and all other Property; also the Assurance of Property against Loss by Lightning, Hailstorms, &c., and the General Business of Fire Assurance Society; also to grant Assurances on Lives and Survivorships, including the Lives of Officers in Her Majesty's service, the service of the Honourable East India Company, and Merchants' service; also persons proposing to reside in the British Colonies or in a Foreign Country, and generally to transact the Business of a Life Assurance, Investment and Reversionary Interest Society.

DATE OF COMPLETE REGISTRATION - - - 3 June 1850.

ACCOUNTS Registered since 19 March 1852.

(1.) RECEIPTS AND DISBURSEMENTS from 30 June 1851 to 30 April 1852.

RECEIVED.			PAID.		
	£.	s. d.		£.	s. d.
Balance—Auditors' report, 14 July 1851 - - - -	1,329	4 10	For Loans on securities - - - - -	1,685	3 1
Cash received for deposits on shares - - - -	1,639	1 3	- Interest on capital - - - - -	585	1 3
Cash received for advances on securities - - - -	1,356	13 6	- Directors, medical officers, and auditors - - - -	488	14 -
„ „ Premiums - - - - -	1,839	3 5	- Salaries - - - - -	658	18 -
„ „ Interest on investments - - - - -	138	10 5	- Norwich Board expenses - - - - -	617	15 5
„ „ Investments paid off - - - - -	1,663	12 11	- Rent and taxes - - - - -	203	7 9
			- Printing, stationery and advertisements - - - -	630	17 -
			- Commission, medical fees - - - - -	325	5 7
			- Law charges - - - - -	264	14 11
			- Travelling expenses - - - - -	282	16 -
			- Agents' charges, and stamps - - - - -	166	11 6
			- Preliminary expenses - - - - -	434	13 7
			- Alteration of premises, furniture, &c. - - - -	112	6 2
			- Messengers' wages, house expenses, portage, postage, and small disbursements - - - - -	384	2 7
			- Re-assurance premiums - - - - -	147	8 2
			- Claim on policy - - - - -	50	- -
			- Balance at bankers' - - - - £. 717 7 5		
			- Petty cash and stamps - - - - 17 - -		
			- Agents - - - - - 194 3 11		
				928	11 4
£.	7,966	6 4	£.	7,966	6 4

Examined and found to be correct, 19 July 1852.

(signed) Geo. H. Hodges, } Auditors.
Bosson Williams, }

68.—ENGLISH AND CAMBRIAN ASSURANCE SOCIETY—*continued.*

(2.) BALANCE SHEET for the Year ending 30 April 1853.

Dr.			Cr.		
	£.	s. d.		£.	s. d.
Balance in hand, 30th April 1852 - - - - -	928	11 4	Cash Advances for loans on securities - - - - -	7,575	1 6
Cash received for premiums:			- Paid for interest on capital and deposits - - - - -	794	11 6
New - - - - - £. 1,709 4 2			- " Claims in the course of the year - - - - -	251	6 -
Renewal - - - - - 1,446 7 3			- " Surrender of policies - - - - -	50	7 7
			- " Re-assurance premiums - - - - -	102	4 9
			- " Commission and agents' expenses - - - - -	172	1 11
			- " Directors' fees - - - - -	nil.	
			- " Medical examiners and referees - - - - -	242	14 -
			- " Rent, taxes, repairs, and fire insurance; viz.		
			Rent, chief office - £. 100 - -		
			Branch offices, now discontinued - 33 10 -		
Cash received for deposits on shares - - - - -	440	- -	Taxes, fire insurance and repairs - - - - -	115	16 9
" " Advances on securities - - - - -	5,315	2 5			
" " Interest on investments and balance of loan charges - - - - -	413	4 7	- " Salaries - - - - -	249	6 9
" " Investments paid off - - - - -	2,097	10 11	- " Printing, stationery, and advertisements - - - - -	653	18 4
			- " Law expenses - - - - -	193	10 -
			- " Travelling expenses - - - - -	139	9 10
			- " Gas and coals - - - - -	32	4 6
			- " Postage and parcels - - - - -	22	12 1
			- " Auditors' fees - - - - -	24	12 4
			- " House and office expenses, stamps, and other petty disbursements - - - - -	21	- -
			- " Messengers' wages and livery - - - - -	88	16 10
			- " Sundry old accounts belonging to preliminary expenses - - - - -	60	7 6
			Balance on hand - - - - -	673	11 2
				1,002	4 1
£.	12,350	- 8	£.	12,350	- 8

Examined. (signed) *Wm. Whitelock,*
E. B. Bradley, } Directors.
Isaac Halse,

We beg to certify, that we have carefully examined the accounts of this society with the vouchers, and have found them in every respect correct.

(signed) *Bosom Williams,*
Geo. H. Hodges, } Auditors.

(3.) RECEIPTS AND DISBURSEMENTS for the Year ending 30 April 1854.

	£.	s. d.		£.	s. d.
Balance 30th April 1853 - - - - -	1,002	4 1	Cash Advanced for loans on securities - - - - -	2,210	- -
Cash received for premiums - - - - -	3,430	19 1	- Paid for interest, capital and deposits - - - - -	826	17 2
" " Deposit on shares - - - - -	53	- -	- " Claims - - - - -	2,561	- -
" " Advances on securities - - - - -	2,006	1 3	- " Annuity claims - - - - -	41	13 7
" " Interest on investments, and balance of loan charges - - - - -	427	7 11	- " Surrender of policies - - - - -	103	10 10
" " Investments paid off - - - - -	3,251	18 11	- " Re-assurance premiums - - - - -	165	15 8
			- " Commission and agents' expenses - - - - -	78	5 9
			- " Medical examiners and referees - - - - -	228	11 -
			- " Rent, taxes, repairs, and fire insurance - - - - -	161	5 -
			- " Directors' fees - - - - -	nil.	
			- " Salaries - - - - -	606	19 6
			- " Printing, stationery, and advertisements - - - - -	284	5 8
			- " Law expenses - - - - -	559	10 7
			- " Travelling expenses - - - - -	20	17 11
			- " Gas and coals - - - - -	41	8 4
			- " Postage, parcels, and newspapers - - - - -	36	5 -
			- " Auditors' fees - - - - -	21	- -
			- " House and office expenses, policy and receipt stamps, and other petty disbursements - - - - -	80	9 5
			- " Messengers' wages and livery - - - - -	60	6 -
			- " Sundry old accounts - - - - -	342	13 3
			Balance in hands of agents - - - - - £. 291 15 6		
			- At bankers' - - - - - 1,387 7 3		
			- Policy stamps - - - - - 8 6 6		
			- Dividends in arrear - - - - - 51 17 10		
			- Petty cash - - - - - 1 14 1		
				1,741	1 2
£.	10,171	11 3	£.	10,171	11 3

We beg to certify, that we have carefully examined the accounts of this society with the vouchers, and have found them in every respect correct.

(signed) *Bosom Williams,*
Geo. H. Hodges, } Auditors.

Examined { *Isaac Halse.*
D. Wane.
R. L. Middlemist.

69.—CATHOLIC LAW AND GENERAL FIRE INSURANCE COMPANY.

PLACE OF BUSINESS - - - - - No. 8, New Coventry-street, Leicester-square, London.
 OBJECTS - - - - - The Insurance of Buildings, Goods, and other Property against Loss or Damage by Fire.
 DATE OF COMPLETE REGISTRATION - - - 12 July 1850.

NO ACCOUNT Registered.

70.—RAILWAY ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - No. 5, St. James's-street, in the City of Westminster.
 OBJECTS - - - - - { To grant Insurances against Loss of Life or other injury, as well Personal as to Property, arising from
 { Railway Accidents and other causes.
 DATE OF COMPLETE REGISTRATION - - - 16 July 1850.

ACCOUNT Registered since the Return of 19 March 1852.

STATEMENT of Receipts and Expenses from 1 February 1851 to 31 January 1852.

RECEIPTS.			PAYMENTS.		
	£.	s. d.		£.	s. d.
Balance of last account - - - - -	2,965	15 4	By preliminary expenses - - - - -	237	11 1
To deposit on 633 shares allotted since last account - -	633	- -	- Advertising - - - - -	387	3 4
- Premiums on policies - - - - -	1,646	9 -	- Printing and stationery - - - - -	161	1 -
- Interest on stock - - - - -	55	17 4	- Office rent, postage, and petty disbursements - -	283	5 7
			- Salaries and audit - - - - -	377	15 -
			- Actuarial expenses - - - - -	157	10 -
			- Commission to agents and expenses - - - - -	161	13 9
			- Compensation to assured - - - - -	650	- -
			- Invested in purchase of 2,034 <i>l.</i> 19 <i>s.</i> 2 <i>d.</i> , 3¼ per Cents -	2,012	6 6
			- Cash in the hands of agents - - - - -	67	9 -
			- „ - - - - - cashier - - - - -	8	14 2
			- „ - - - - - at bankers' - - - - -	796	12 3
£.	5,301	1 8	£.	5,301	1 8

Examined and found correct,

(signed) *L. F. Edwards,*
C. J. Gill,
W. Bridges, } Auditors.

Dissolved by Act of Parliament, and business transferred to the Accidental Death Insurance Company.

71.—EQUITABLE FIRE INSURANCE COMPANY.

PLACE OF BUSINESS - - - - - Cannon-street, West.
 OBJECTS - - - - - The Insurance of Buildings and Goods from loss or damage by Fire.
 DATE OF COMPLETE REGISTRATION - - - 19 July 1850.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 25 June 1849 to 25 December 1851.

RECEIPTS.				EXPENDITURE.			
		£.	s. d.			£.	s. d.
Capital, 124,500 l.	- - - - -	15,562	10 -	By advertisements	- - - - -	196	17 7
Insurance fund	- - - - -	10,744	14 -	- Agents' allowances	- - - - -	187	- 8
Poundage on duty paid to Stamp Office, and discount	-	46	2 3	- Do. commission	- - - - -	1,001	1 1
Interest	- - - - -	11	18 6	- Boards and bills	- - - - -	122	- -
Balances due to agents	- - - - -	141	7 4	- Carriage of parcels and postages, home and foreign	- - - - -	514	16 7
Bills payable	- - - - -	963	12 10	- Directors' fees	- - - - -	663	5 1
Suspense account	- - - - -	-	1 9	- Office expenses	- - - - -	255	14 -
(Claims allowed) to be paid	- - - - -	110	- 6	- Engines	- - - - -	255	- -
				- Furniture	- - - - -	227	17 1
				- Charges paid by and allowed to agents	- - - - -	539	14 7
				- Law expenses	- - - - -	699	2 8
				- Losses	- - - - -	3,079	5 8
				- Printing and stationery	- - - - -	915	12 8
				- Rent	- - - - -	182	16 3
				- Salaries	- - - - -	2,872	17 3
				- Policy stamps	- - - - -	127	14 6
				- Receipt stamps	- - - - -	-	8 -
				- Surveys	- - - - -	5	8 5
				- Travelling expenses	- - - - -	1,336	18 9
				- Duty	- - - - -	1,181	17 -
				- Investments	- - - - -	1,997	5 -
				- Agents' balances	- - - - -	1,455	6 4
				- National Loan Fund Life Assurance Company	- - - - -	1	- 10
				- Loans	- - - - -	2,092	10 -
				- Bills receivable	- - - - -	365	- 6
				- Thomas Lamie Murray	- - - - -	5,270	7 1
				- Cash in Bank (London)	- - - - £. 1,085	4	7
				- Do. (Montreal)	- - - - -	927	12 7
				- Petty Cash	- - - - -	20	12 5
						2,033	9 7
		£.	27,580 7 2			£.	27,580 7 2

LIABILITIES AND ASSETS.

LIABILITIES.				ASSETS.			
		£.	s. d.			£.	s. d.
Capital	- - - - -	15,562	10 -	Fire engines	- - - - -	255	- -
Bills payable	- - - - -	963	12 10	Furniture	- - - - -	227	17 1
Claims allowed	- - - - -	110	- 6	Investments	- - - - -	1,997	5 -
Balances due to agents	- - - - -	141	7 4	Agents' balances	- - - - -	1,455	6 4
				National Loan Fund Life Insurance Company	- - - - -	1	- 10
				Loans	- - - - -	2,092	10 -
Duty to be paid	- - - - £. 471	6 6		Bills receivable	- - - - -	365	- 6
Less poundage	- - - - -	23	3 7	Thomas Lamie Murray	- - - - -	5,270	7 1
				Cash	- - - - -	2,033	9 7
		£.	17,125 13 7			£.	13,697 16 5

We have examined the above balance sheet, showing the receipts and expenditure, and also the assets and liabilities of the company, and have duly investigated the several books of the company; and we hereby report and certify that such balance sheet appears to us to be correct with reference to those books, but we entertain considerable doubt whether some portions of the items of expenditure should not appear under the heads of others of those items than they do appear; and, moreover, we would not be supposed to express any opinion in favour of the propriety of the expenditure implied by the several items, and particularly with reference to the item under the head of Thomas Lamie Murray, which may require further investigation by the directors.

26, Cornhill, London, }
 August 1852. }

(signed) Thomas Williams.
 Henry Eve.

71.—EQUITABLE FIRE INSURANCE COMPANY—*continued.*

(2.) BALANCE SHEET from August 1850 to 25 December 1852.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Subscribed capital - - - - -	191,500	- -	By subscribed capital not called up - - - - -	153,200	- -
- Premiums on insurances - - - £. 36,662 5 3			- Loss on engines sold - - - - -	50	- -
- Duty on insurances - - - - - 5,195 5 1			- Renewal receipts and policies cancelled - - - - -	823	- 3
	41,857	10 4	- Losses by fires - - - - -	24,622	11 -
- Interest on investments - - - - -	518	1 7	- Expenses and loss by Paris agency (since closed) - - -	1,328	13 7
- Income tax on dividends - - - - -	35	9 5	- Expenses and loss by Brussels agency (since closed) - -	545	16 7
- Poundage on duty - - - - -	84	5 3	- Expenses incurred in establishing society and cost of management, including home and foreign salaries, law charges, rent and taxes, travelling agents, provincial agents, office expenses, &c. - - - - -	12,029	12 3
- Current claims - - - - -	5,000	- -	- New York current account - - - - -	310	6 3
- Balances due to agents - - - - -	37	6 7	- Commissions - - - - -	4,648	5 5
- Suspense account - - - - -	15	14 -	- Duty - - - - -	3,414	11 11
£.	239,048	7 2	- Dividends paid to shareholders - - - - -	1,234	12 8
			- Policy stamps - - - - -	182	14 6
			- Printing and stationery - - - - -	1,368	16 2
			- Advertising - - - - -	402	18 4
			- Postages and carriage of parcels - - - - -	295	11 7
			- Directors' fees - - - - -	1,394	11 11
			- Re-assurances - - - - -	362	11 10
			- Balance of deposit and call due, and in course of payment - - - - -	10,529	10 -
			- Balances due from agents - - - - -	4,621	9 9
			- Thomas Lamie Murray - - - - -	5,407	13 3
			- Office furniture - - - - -	252	17 1
			- Cash invested and at bankers' - - - - -	12,022	2 10
			£.	239,048	7 2

REPORT.

We have carefully examined the above balance sheet, setting forth the receipts and expenditure, as well as certain assets and liabilities of the company, and have, so far as regards the English portion of the society's business, compared the items therein with the several entries in the books of the company, and we do hereby report and certify the same to correspond therewith.

(3.) BALANCE SHEET from 25 December 1852 to 25 December 1853.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Subscribed capital to 25 Dec. 1852 - - - - -	191,500	- -	By Balance of profit and loss - - - - -	10,552	4 11
- Subscribed capital to 25 Dec. 1853 - - - - -	40,520	- -	- Subscribed capital not called up - - - - -	185,616	- -
	232,020	- -	- Losses by fires and expenses thereat - - - - -	12,678	19 5
- Premiums received - - - - -	34,697	2 7	- Duty - - - - -	2,347	12 10
- Duty - - - - -	2,562	18 3	- Re-assurances, cancelled receipts, and allowances on cancelled policies - - - - -	3,066	5 -
- Interest on investments - - - - -	353	12 9	- Policy stamps - - - - -	50	- -
- Income tax on dividends - - - - -	32	10 10	- General commissions and charges allowed to agents - - -	4,388	15 11
- Poundage on duty - - - - -	103	13 4	- Dividends to shareholders - - - - -	1,233	19 11
- Commission on re-assurances - - - - -	4	16 10	- Printing policies and stationery - - - - -	465	16 8
- Amount at credit of agents - - - - -	8	5 2	- Advertising - - - - -	448	1 3
			- Postages and carriage of parcels - - - - -	423	1 11
			- Incidental petty expenses - - - - -	231	7 1
			- Repairs, painting, fittings, and general office expenses - -	495	9 1
			- Rent and taxes - - - - -	574	9 4
			- Travelling expenses, and general costs inspecting agencies -	714	13 7
			- Salaries - - - - -	3,042	3 10
			- Directors' fees - - - - -	824	10 8
			- Law expenses - - - - -	189	3 11
			- Suspense account - - - - -	9	2 11
			- Balance of deposit and call due, and in course of payment - - - - -	£. 10,303	- -
			- Furniture - - - - -	319	11 9
			- Petty cash in hand - - - - -	22	17 2
			- Thomas Lamie Murray - - - - -	5,407	13 3
			- Current balances due from agents - - - - -	6,810	12 8
			- Cash invested in Government securities, and at bankers' - - - - -	19,567	6 8
			£.	42,431	1 6
			£.	269,782	19 9

REPORT.

We have carefully examined the above balance sheet, setting forth the receipt and expenditure, as well as the assets and liabilities of this company, and have compared the items therein with the several entries in the books of the company, and we do hereby report and certify the same to correspond therewith. We have further examined the vouchers for payments and investments, so far as regards the English transactions, and also the monthly statements from Canada and the United States, the former certified by the local directors at Montreal, and the latter by the joint general agents at New York.

71.—EQUITABLE FIRE INSURANCE COMPANY—*continued.*

(4.) BALANCE SHEET from 25 December 1853 to 25 December 1854.

RECEIPTS.		EXPENDITURE.	
	£. s. d.		£. s. d.
To Subscribed capital to 25 December 1853 - - - - -	£. 232,020 - -	By Balance of profit and loss - - - - -	4,714 9 5
- Subscribed capital to 25 December 1854 - - - - -	35,140 - -	- Subscribed capital not called up - - - - -	217,552 - -
	267,160 - -	- Losses by fires, and expenses thereat - - - - -	42,951 3 -
- Premiums received for the year - - - - -	49,327 19 4	- Duty - - - - -	2,793 14 2
- Duty " " - - - - -	3,556 11 8	- Re-assurances, cancelled receipts, and allowances on cancelled policies - - - - -	3,907 8 7
- Interest on investments - - - - -	459 17 6	- Policy and receipt stamps - - - - -	74 13 4
- Income tax on dividends - - - - -	72 19 4	- General commissions and charges allowed to agents - - - - -	5,157 4 -
- Commission on re-assurances - - - - -	23 - 5	- Dividends to shareholders - - - - -	1,872 4 1
- Amount at credit of agents - - - - -	31 9 2	- Printing policies and stationery - - - - -	603 15 8
		- Advertising - - - - -	513 10 2
		- Postages and carriage of parcels - - - - -	427 10 9
		- Incidental petty expenses - - - - -	257 13 10
		- General office expenses - - - - -	303 3 2
		- Rent and taxes - - - - -	896 5 11
		- Travelling expenses and costs inspecting agencies - - - - -	561 4 9
		- Salaries - - - - -	3,520 12 4
		- Directors' fees - - - - -	1,090 2 2
		- Law expenses - - - - -	94 12 1
		- Exchange on foreign remittances, discount on sale of stock, &c. - - - - -	329 4 6
		- Suspense account - - - - -	9 2 11
		- Balance of deposit and call, due and in course of payment - - - - -	£. 6,171 10 -
		- Office furniture - - - - -	388 2 1
		- Thomas Lamie Murray - - - - -	5,407 13 3
		- Petty cash (on hand) - - - - -	45 13 10
		- Cash invested at bankers, and in agents' hands - - - - -	20,989 3 5
			33,002 2 7
	£. 320,631 17 5		£. 320,631 17 5

REPORT.

We have carefully examined the above balance sheet, setting forth the receipts and expenditure, as well as the assets and liabilities of this company, and have compared the items therein with the several entries in the books of the company, and we do hereby report and certify the same to correspond therewith. We have also examined and verified the vouchers for payments and investments relating to the colonial and foreign, as well as the English transactions.

(signed) Charles Wheatstone.
John Symes.

72.—PROVIDENT A. 1. MUTUAL INSURANCE ASSOCIATION.

PLACE OF BUSINESS - - - - - Sunderland, in the County of Durham.

OBJECTS - - - - - { To insure mutually the Ships of the several members of the Association from loss or damage by Fire, Perils of the Sea, and other risks.

DATE OF COMPLETE REGISTRATION - - 27 July 1850.

ACCOUNTS Registered since the Return of 19 March 1852.

(i.) BALANCE SHEET from 5 August 1850 to 5 August 1851.

RECEIPTS.		EXPENDITURE.	
	£. s. d.		£. s. d.
Received for policy duty, and on account of registration expenses and fine of 10 <i>l</i> , &c. - - - - -	103 1 6	Policy and other stamps and registration account - - - - -	117 9 6
Received from drawings and overdrawings - - - - -	230 16 3	Subscriptions and general meetings, &c. - - - - -	17 7 10
Received for drawings as follows; viz.		Printer's accounts, postages, &c., and office expenses - - - - -	52 7 11
In respect of losses and averages which occurred previous to 5 August 1850, and between the 5 August 1850 and 5 August 1851 - - - - -	5,352 17 1	Inspector's accounts, surveyor's accounts, committee's fees - - - - -	77 - 10
From which is deducted amount of average receipts given to sufferers, on account of the above losses and averages, and which does not come into the hands of the treasurers - - - - -	5,352 17 1	Auditors' fees (2 years), sundry small salvages, &c. - - - - -	46 19 11
		Short drawn and ships wrong drawn on, &c. - - - - -	22 11 9
	£. 333 17 9		£. 333 17 9

LIABILITIES AND ASSETS.

LIABILITIES.		ASSETS.	
	£. s. d.		£. s. d.
None that are known of.	-	None.	-

REPORT.

We, the undersigned, auditors of the Provident A. 1. Mutual Insurance Association, appointed at a general meeting of the subscribers of the association, having examined the accounts and balance sheet of the said association, do report as follows:

That the amount apportioned amongst the subscribers to be paid to sufferers in respect of claims on the association for losses and averages, and which has not come into the hands of the treasurer, is 5,352*l*. 16*s*. 1*d*.

That the amount received by the treasurers is 333*l*. 17*s*. 9*d*. That the amount paid by the treasurers is 333*l*. 17*s*. 9*d*., leaving a balance in their hands of 0*l*. 0*s*. 0*d*. That the liabilities of the said association are not any that are known, and the assets none.

Dated Sunderland, 10th June 1852.

(signed) John Clay, for
George Watson, } Auditors.
John M. Bell, }

73.—TRAFALGAR LIFE ASSURANCE ASSOCIATION.

PLACE OF BUSINESS	- - - - -	454, West Strand, Westminster.
OBJECTS	- - - - -	{ Life Assurance, the granting of Loans, the purchase and sale of Annuities, Reversionary, Expectant or other Interests, and for the transaction of all matters usually known as Life Assurance, or connected therewith, and Fire and Ship Insurance.
DATE OF COMPLETE REGISTRATION	- - -	13 November 1850.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 24 June 1851 to 24 June 1852.

Dr.		Cr.	
	£. s. d.		£. s. d.
To Balance at bankers', 24 June 1851	- £. 1,978 17 9	By Loans advanced by the association	- - - - 20,029 19 5
- Cash in office, ditto	- - 54 - 6	- Stamps	- - - - 319 13 3
	2,032 18 3	- Dividends	- - - - 100 13 9
- Paid-up capital	- - - - 4,943 19 2	- Rent and taxes	- - - - 502 - 4
- Life premiums	- - - - 5,526 13 8	- Printing	- - - - 593 6 9
- Annuity premiums	- - - - 400 - -	- Stationery and engraving	- - - - 120 8 7
- Deposit account	- - - - 20,398 - -	- Salaries	- - - - 1,548 6 8
- Investigation fees	- - - - 36 15 -	- Directors' attendance fees	- - - - 785 12 -
- Profit and loss	- - - - 79 15 11	- Auditors' attendance fees	- - - - 50 - -
		- Brokerage, life commission, &c.	- - - - 1,532 9 1
		- Furniture, fixtures and fittings	- - - - 570 17 5
		- Advertisements	- - - - 711 9 10
		- Law charges	- - - - 141 11 7
		- Life losses	- - - - 1,600 - -
		- Medical fees	- - - - 198 9 0
		- General Expenditure, including postage and parcels, travelling in establishing local Boards and agencies, allowances, messengers' wages, livery and household expenses	- - - - 1,753 7 5
		- Balance at bankers', 24 June 1852	- £. 2,767 18 3
		- Cash in office ditto	- - 91 18 8
			2,859 16 11
£.	33,418 2 -	£.	33,418 2 -

(signed) Edward Tayloe, }
John K. Westrop, } Directors.

We have examined this balance sheet, together with the various books and vouchers connected therewith, and have found them in every respect correct and satisfactory.

Offices, 40, Pall Mall, 3 November 1852.

(signed) Thomas Cooper, }
Alfred G. Tatham, } Auditors.

73.—TRAFALGAR LIFE ASSURANCE ASSOCIATION—continued.

(2.) BALANCE SHEET from 25 June 1852 to 30 September 1852.

Dr.			Cr.		
	£.	s. d.		£.	s. d.
To Balance at bankers', 25 June 1852	-	2,767 18 3	By Loans advanced by the association	-	8,869 13 2
- Cash in office - - ditto - -	-	91 18 8	- Annuities - - - - -	-	14 19 10
		2,859 16 11	- Stamps - - - - -	-	25 10 -
- Paid-up capital - - - - -	-	30 - -	- Dividends - - - - -	-	- 18 7
- Life premiums - - - - -	-	2,267 11 11	- Rent and taxes - - - - -	-	53 7 6
- Deposit account - - - - -	-	10,982 - -	- Printing - - - - -	-	64 17 -
- Investigation fees - - - - -	-	3 3 -	- Salaries - - - - -	-	556 15 -
			- Directors' attendance fees -	-	178 10 -
			- Furniture, fixtures and fittings -	-	15 19 6
			- Advertising - - - - -	-	156 1 4
			- Stationery - - - - -	-	32 14 4
			- Law charges - - - - -	-	22 9 4
			- Profit and loss - - - - -	-	321 9 10
			- Medical fees - - - - -	-	78 15 -
			- General Expenditure, including commission, postage, parcels, travelling in establishing local Boards and agencies, messengers' wages and household expenses -	-	664 6 7
			- Balance at bankers', 30 Sept. 1852 - £. 5,084 15 3	-	
			- Cash in office - - ditto - -	-	1 9 7
					5,086 4 10
	£.	16,142 11 10		£.	16,142 11 10

(signed) *Edward Tayloe,* } Directors.
John K. Westrop, }

We have examined the balance sheet and the various books and vouchers connected therewith, and find them all correct and perfectly satisfactory.

Offices, 40, Pall Mall, 3 November 1852.

(signed) *Thomas Cooper,* } Auditors.
Alfred C. Tatham, }

(3.) BALANCE SHEET from 30 September 1853 to 30 September 1854.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Balance at bankers', 30 Sept. 1853	-	12,908 11 11	By Investments :		
- Cash in office - - - - -	-	151 8 -	In bonds, mortgages and other securities - - -	-	33,648 6 8
		13,059 19 11	Deposits returned - - - - -	-	33,400 - -
- Premium Account :			Life losses - - - - -	-	2,949 19 -
New premiums - - - - -	-	6,063 16 7	Re-assurances - - - - -	-	172 13 1
Renewal ditto - - - - -	-	10,034 7 1	- Annuities paid - - - - -	-	405 18 6
Annuity ditto - - - - -	-	864 16 4	- Stamps - - - - -	-	124 19 -
		16,963 - -	- Dividends to shareholders - - - - -	-	993 13 7
- Deposits - - - - -	-	29,190 10 -	- Salaries (including staff, local managers, &c.) - - - - -	-	£. 3,460 17 -
- Transfer fees - - - - -	-	18 4 6	- Directors' and auditors' fees - - - - -	-	871 2 -
- Loan instalments - - - - -	-	23,639 2 10			4,331 19 -
- Interest on loans - - - - -	-	2,921 17 -	- Furniture, fixtures and fittings - - - - -	-	219 17 10
			- Printing and stationery - - - - -	-	622 - -
			- Law charges - - - - -	-	67 7 3
			- Commission - - - - -	-	1,036 8 -
			- Advertising - - - - -	-	646 13 4
			- General expenditure (including investigation fees, postage and parcels, travelling, messengers' livery, wages, &c.) -	-	535 14 11
			- Rent and taxes - - - - -	-	564 2 7
			- Interest on deposits - - - - -	-	3,432 2 3
			- Medical fees - - - - -	-	336 2 -
			- Balance at bankers', 30 Sept. 1854 - £. 2,246 9 5	-	
			- Cash in office - - ditto - -	-	58 7 10
					2,304 17 3
	£.	85,792 14 3		£.	85,792 14 3

(signed) *E. Johnstone,* Chairman.
Edward Tayloe, } Directors.
Robert Garland, }

We have examined the above balance sheet, together with the various books and vouchers of which it is composed, and found all the items correct and satisfactory.

(signed) *Thomas Cooper,* } Auditors.
Alfred C. Tatham, }
John Smith, }

74.—RENT GUARANTEE SOCIETY.

PLACE OF BUSINESS - - - - - 3, Charlotte-row, Mansion House, London.

OBJECTS - - - - - To ensure or guarantee to the parties entitled thereto respectively, the punctual receipt and payment of Rents, Annuities, Dividends, Interest, Tithes, Rentcharges, Rates, Taxes, and other periodical payments, and to undertake the collection, recovery, and payment thereof accordingly; and also to undertake the collection and payment to the parties entitled thereto respectively of any like periodical payments, and also Debts and other Monies, without guaranteeing the same; and also to guarantee the payment of an annual or other rent or periodical payment in respect of any Houses, Buildings, or Land, or other like Property, to the parties entitled to such Property for the time being, although the same may be untenanted, or not producing any annual or other return or income; also to undertake the management of any Property for any of the aforesaid purposes; and also to execute or undertake the execution of any Repairs, Improvements, or other Works incidental thereto; and also to become Agents to any Fire, Life, or other Assurance Company, or to undertake any other like Agency, or other Agency incidental to the carrying out of any of the purposes aforesaid.

DATE OF COMPLETE REGISTRATION - - - 21 December 1850.

ACCOUNTS registered since the Return of 19th March 1852.

(1.) BALANCE SHEET from 21 December 1850 to 30 November 1851.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Cash on account of shares - - - - -	3,237	- -	By Preliminary:		
- Interest on cash balances - - - - -	8	14 10	For solicitors' bill of costs preparing deed of settlement, forms of policies, and payment of registration and actuaries' fees - - - - -	246	6 1
- Cash on account of repairs and taxes - - - - -	37	15 2	Petty disbursements - - - - -	14	5 -
- Cash received on account of rent- - - - -	5,891	16 7	Advertisements - - - - -	248	1 -
			Printing and distributing circulars, prospectus, &c. -	215	9 9
			Printing, stationery, and office account books - -	106	- -
			Rent of temporary offices and salaries - - - - -	47	- 10
			£. 877	2	8
			Furniture, fittings of office and strong room - - - -	298	16 6
			Current Expenses:		
			By office and travelling expenses - - - - -	40	15 1
			- Interest - - - - -	4	18 6
			- Policy and receipt stamps - - - - -	19	13 7
			- Rent of offices - - - - -	192	9 6
			- Taxes - - - - -	29	17 2
			- Salaries - - - - -	272	5 -
			- Postage and sundries - - - - -	83	11 11
			- Advertisements - - - - -	134	5 6
Rent remaining for collection - - - £.889	13	6	- Printing and stationery - - - - -	106	7 5
Sundry balances due from landlords for repairs, &c. - - - - -	65	3 9	- Agents' commission - - - - -	26	11 7
	£.954	17 3	- Sundry payments on account of repairs for landlords -	194	12 8
			- Sundry payments to landlords and account of rent -	5,670	16 8
			- Cash in hand - - - - -	1,323	2 10
	£.	9,175 6 7		£.	9,175 6 7
Rents due to landlords - - - - - £. 790 16 3					
Less commission - - - - - 62 4 -					
			£. 728 12 3		

We beg to certify that we have this day examined the above cash balance sheet, and find it correct.

(signed) Jno. Britten, Jr., } Auditors.
Wm. Richmond, }

74.—RENT GUARANTEE SOCIETY—*continued.*

(2.) BALANCE SHEET from 1 December 1851 to 30 November 1852.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Balance of last account - - - - -	1,315	- 6	By Advertising and printing . - - - - -	157	4 5
- Interest - - - - -	20	1 11	- Commission to agents - - - - -	151	6 5
- Cash on account of shares - - - - -	1,310	- -	- Additional furniture and fittings for office - - - - -	48	7 3
- " on account of repairs - - - - -	939	17 -	- Interest on shares and loans - - - - -	151	5 8
- Commission - - - - -	1,230	2 4	- Office, travelling, and tithe collector's expenses - - - - -	116	12 3
- Loan from bankers - - - - -	2,000	- -	- Printing, stationery, and account books - - - - -	58	7 10
- Cash on account of rents - - - - -	22,185	16 1	- Postage, distribution of prospectus, and petty expenses - - - - -	109	18 5
			- Repairs on account of landlords - - - - -	867	6 3
			- Stamps - - - - -	9	8 6
			- Resident directors' fee - - - - -	210	- -
			- Dinner at the London Tavern given to the shareholders in lieu of 200 guineas voted to the directors - - - - -	124	17 -
			- Secretary, clerks, and messengers' salaries - - - - -	694	13 6
			- Taxes - - - - -	56	4 1
			- Preliminary expenses on account of Birmingham Branch Office - - - - -	163	1 2
			- Furniture and fittings for ditto - - - - -	54	14 6
			- Cash to landlords on account of rent - - - - -	24,298	1 5
			- Balance of cash at bankers' and in hand - - - - -	1,729	9 2
£.	29,000	17 10	£.	29,000	17 10

The above account was examined by us this 3d of January 1853, and found correct.

(signed) Jno. Britton, Jr., }
Wm. Richmond, } Auditors.

(3.) BALANCE SHEET from 30 December 1852 to 25 December 1853.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Balance brought forward from last account - - -	1,729	9 2	By Advertisements: - - - - -	166	19 9
- Interest - - - - -	75	12 10	- Printing, stationery, and account books - - - - -	255	- 3
- Commission - - - - -	1,942	- 6	- Office, travelling, and tithe collector's expenses - - - - -	228	7 8
- Cash on account of new shares - - - - -	350	- -	- Interest on shares and loans - - - - -	405	11 2
- Loan from bankers - - - - -	5,500	- -	- Postages, distribution of prospectuses, and petty expenses - - - - -	106	18 9
- Rent of offices - - - - -	60	- -	- Commission to agents for letting houses and collecting - - - - -	70	- 10
- Repairs on account of landlords - - - - -	2,920	5 10	- Alterations in office, erecting new board-room, additional furniture - - - - -	291	15 1
- Transfer of shares - - - - -	- 14	- -	- Taxes - - - - -	38	16 3
- Cash received on account of rent, tithes, &c. - - -	30,089	18 9	- Directors' and auditors' fees - - - - -	325	5 2
			- Secretary, clerks, and messengers' salaries - - - - -	1,161	3 10
			- Preliminary expenses on account of lease of premises - - - - -	16	13 -
			- Policy stamps, &c. - - - - -	1	10 -
			- Rent (two and a quarter years to Christmas 1853) - - - - -	619	12 9
			- Solicitor's charges, costs, and expenses " <i>Re Lovett</i> " - - - - -	241	19 5
			- Repayment to bankers on account of loan - - - - -	2,500	- -
			- Repairs on account of landlords - - - - -	2,842	2 -
			- Payment to Birmingham Branch - - - - -	299	19 3
			- Payments to landlords and others on account of rent and tithes - - - - -	31,050	8 5
			- Balance - - - - -	2,045	17 6
£.	42,668	1 1	£.	42,668	1 1

The above account was examined by us this 21st day of February 1854.

(signed) William Richmond, }
John Britton, Jr., } Auditors.

74.—RENT GUARANTEE SOCIETY—*continued.*

(4.) BALANCE SHEET from 25 December 1853 to 25 December 1854.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Balance brought forward - - - - -	2,045	17 6	By Advertisements - - - - -	117	16 11
- Interest on advances - - - - -	115	4 6	- Agents - - - - -	36	6 4
- Transfer (of shares) fees - - - - -	-	3 6	- Rent of offices - - - - -	221	3 9
- Rent of offices - - - - -	90	- -	- Ditto payable, 77 l. 10 s.		
- Ditto receivable, 30 l.			- Office travelling expenses, coals, &c. -	142	8 5
- Commission - - - - -	1,810	- 2	- Interest on loan - - - - -	261	9 -
	2,015	8 2	- Ditto, paid on proprietors' shares -	256	15 8
- Cash from Birmingham Branch - - - - -	406	10 6	- Solicitor's disbursements, from December 1850 to December 1853 - - -	112	3 11
- Ditto for repairs - - - - -	13	8 8	- Printing and stationery - - - - -	123	11 6
- Ditto on account of loan - - - - -	500	- -	- Petty expenses, postages, &c. - - -	98	18 5
- Ditto on account of call on shares - - - - -	3,518	10 6	- Taxes - - - - -	50	7 4
- Ditto for rent, &c. on account of landlords - - -	31,506	19 5	- Directors' fees - - - - -	210	- -
			- Solicitor's fees, three years, from December 1850 to December 1853 -	150	- -
			- Auditors - - - - -	10	10 -
			- Secretaries, clerks, and messengers' salaries	1,020	6 4
			- Two tithe collectors' salaries and travelling expenses - - - - -	241	- 3
			- Policy stamps - - - - -	1	12 6
			- Losses on guarantees - - - - -	341	2 -
				3,395	12 4
			Total Expenditure:		
			By payments on account of rent, &c., for Birmingham Branch - - -	403	12 3
			- Furniture - - - - -	26	10 -
			- Loan, part repayment - - - - -	1,000	- -
			- Payments of rent, &c., on account of landlords - - - - -	34,274	1 11
				35,704	4 2
			Balance, cash in hand and bankers' - - -	906	18 3
£.	40,006	14 9	£.	40,006	14 9

The above account was examined by us this 19th February 1855, and found to be correct,

(signed) *Wm. Richmond,* }
Jno. Britten, Jr., } Auditors.

75.—BRITISH PROVIDENT LIFE AND FIRE ASSURANCE SOCIETY.

PLACE OF BUSINESS - - - - - 4, Chatham Place, New Bridge-street, Blackfriars.

OBJECTS - - - - - { To transact all the business of a Life and Fire Assurance Annuity and Loan and Investment Society.

DATE OF COMPLETE REGISTRATION - - 31st December 1850.

ACCOUNTS Registered since the Return of the 19th March 1852.

(1.) BALANCE SHEET from March 1853 to March 1854.

RECEIPTS.		EXPENDITURE.	
	£. s. d.		£. s. d.
To Balance in February 1853 - - - - -	4 18 5	By General expenses, including old debts, being preliminary expenses, building, furniture, fixtures, calculations of tables, life and fire rates, &c. -	1,398 18 7
- Amount received as subscribed capital - - - - -	2,494 10 -	- Expenses of Management :	
- Deposits - - - - -	1,538 15 4	Salary and wages - - - - -	401 11 -
- Life premiums, new - - - - -	1,748 12 10	Rent and taxes - - - - -	145 16 11
- Fire ditto - - - - -	87 5 4	Advertisements - - - - -	106 11 2
- Duty, new - - - - -	76 11 2	Printing and stationery - - - - -	70 6 1
- Policy stamps, fire and life - - - - -	76 7 6	Petty cash - - - - -	328 7 6
- Loan instalments - - - - -	1,988 16 10	Travelling expenses - - - - -	522 17 2
- Re-assurance commission - - - - -	2 8 -	Directors' fees - - - - -	332 17 -
		Law charges - - - - -	42 8 7
		- Business Expenses :	
		Policy stamps - - - - -	101 6 6
		Commission - - - - -	308 11 - ¹ / ₂
		Re-assurance, fire - - - - -	16 14 9
		Ditto - - life - - - - -	67 15 11
		Auditors' fees - - - - -	15 15 -
		Medical fees - - - - -	143 11 -
		Duty to Government - - - - -	46 15 1
		Fire claim - - - - -	4 5 9
		Deposits returned - - - - -	451 18 6
		Ditto - ditto - on shares - - - - -	10 - -
		Ditto - ditto - on loans - - - - -	75 - -
		- Balance in agents' hands - - - - -	433 3 5
		- Bank - - - - -	1,017 17 6

LIABILITIES AND ASSETS.

LIABILITIES.		ASSETS.	
	£. s. d.		£. s. d.
To Deposits and Loans - - - - -	1,086 16 10	By Amount of subscribed capital, due on demand - -	42,543 - -
- Outstanding old debts, &c., not yet due - - - - -	912 14 5	- Deposits due on shares - - - - -	501 - -
- Proportion of rent and salaries - - - - -	98 10 -	- Lease of premises, as valued - - - - -	600 - -
- Advertisements - - - - -	70 - -	- Furniture and fittings, as valued - - - - -	300 - -
- Law charges - - - - -	105 1 9	- Rent - - - - -	12 10 -
- Re-assurance, fire - - - - -	50 - -	- Commission upon re-assurance, fire - - - - -	10 - -
- Ditto - - life - - - - -	60 - -	- Ditto - - ditto - - life - - - - -	15 - -
- Printing and Stationery, including set of life and fire books for 30 or 40 years, and policies and forms for two or three - - - - -	561 6 9	- Fire duty - - - - -	1 - -
- Duty proportion - - - - -	50 - -	- Loans outstanding - - - - -	62 - 1
- Sundry small accounts, coals, gas, &c. - - - - -	50 - -	- Balance in agents' hands - - - - -	433 3 5
- Balance - - - - -	42,451 1 3	- Ditto at bank - - - - -	1,017 17 6

We, the undersigned Auditors, having carefully gone through the whole of the accounts and vouchers of the above balance sheet, are happy to bear testimony to the accuracy of the same to the minutest detail, and the very clear and precise way in which the books of the Company are kept.

(signed) Thomas Wilson, } Auditors.
Alex^r Webber, }

75.—BRITISH PROVIDENT LIFE AND FIRE ASSURANCE SOCIETY—*continued.*

(2.) BALANCE SHEET from March 1854 to March 1855.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Balance in bank, 1854 - - - - -	6,017	17 6	By General expenses - - - - -	722	13 3½
- Ditto in agent's hands - - - - -	433	3 5	- Expenses of Management :		
- Amount received as subscribed capital - - -	553	- -	Salaries and wages - - - - -	764	- 8
Ditto - - - as deposits and loans - - -	3,312	1 1	Rent and taxes - - - - -	89	9 2
Ditto - - - as life premiums - - - - -	3,765	4 -	Advertisements - - - - -	307	- -
Ditto - - - as fire - ditto - - - - -	150	12 -	Printing and stationery, petty cash, and travelling expenses - - - - -	1,381	4 8
Ditto - - - as duty - ditto - - - - -	142	4 11	Directors' fees - - - - -	532	7 -
- Policy stamps, life and fire - - - - -	12	16 6	Law charges, from 1850 to 1854 - - - - -	577	7 5
- Loan instalments - - - - -	29	2 11	- Business Expenses :		
- Re-assurance commission - - - - -	11	12 1	Policy stamps - - - - -	66	2 -
- Discount on duty - - - - -	3	7 5	Commission - - - - -	632	11 5
- Fines - - - - -	-	2 6	Fire re-assurance - - - - -	112	19 -
	£.	9,431 4 4	Life ditto - - - - -	205	5 4
			Auditors' fees - - - - -	15	15 -
			Medical fees - - - - -	408	15 6
			Duty to Government - - - - -	196	3 -
			Deposits returned - - - - -	1,598	17 5
			Ditto on shares - - - - -	5	- -
			Ditto on loans - - - - -	34	- -
			Ditto on dividends - - - - -	21	3 9
			Ditto on life claims - - - - -	392	10 -
			Ditto on interest - - - - -	46	15 3
			- Balance in agents' hands - - - - -	952	9 6½
			- Ditto at bank - - - - -	468	18 11
				£.	9,431 4 4

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
To Deposits and Loans - - - - -	2,800	- 6	By amount of subscribed capital due on demand - - -	60,939	- -
- Outstanding Bills not yet due - - - - -	1,006	17 4	- Amount due upon shares - - - - -	350	- -
- Life claims - - - - -	162	10 -	- Lease of premises - - - - -	570	- -
- Proportion of rent and salaries - - - - -	123	5 -	- Furniture and fittings - - - - -	290	- -
- Fire re-assurance - - - - -	106	14 7	- Commission upon re-assurance, fire - - - - -	41	14 -
- Life - ditto - - - - -	11	16 11	- " " " life - - - - -	13	1 -
- " commission - - - - -	19	- -	- " " " fire duty - - - - -	1	1 6
- Printing and stationery - - - - -	106	4 -	- Loans outstanding - - - - -	66	17 2
- Fire duty proportion - - - - -	27	1 6	- Balance in agents' hands - - - - -	952	5 6
- Medical salaries (say) - - - - -	150	- -	- " at bank - - - - -	468	18 11
- Sundry small accounts, coal, gas, &c. - - -	30	- -	- Chief office premiums, time not lapsed, about - - -	240	- -
- Agents' commission (about) - - - - -	200	- -			
Balance - - -	59,189	8 3			
	£.	63,932 18 1		£.	63,932 18 1

We, the undersigned auditors, having carefully gone through the whole of the accounts and vouchers of the above balance sheet, bear testimony to the accuracy of the same, and the very clear and precise way in which the books of the society are kept.

(signed) *Thos. Wilson,*
Jno. Britten, jun.

76.—AGE ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - 64, Chancery-lane, in the County of Middlesex.
 OBJECTS - - - - - The usual business of a Life Assurance and Loan Society.
 DATE OF COMPLETE REGISTRATION - - - - - 7th January 1851.

ACCOUNTS Registered since the Return of the 19th of March 1852.

(1.) BALANCE SHEET from 7th January 1851 to 18th August 1852.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
On shares, debentures, and advances - - - - -	10,740	- -	Preliminary expenses, including the costs of registering the Company, and 105 $\frac{1}{2}$ paid to the actuary for the tables and brokerage, paid in cash - - - - -	258	18 2
- Policy stamps, balance - - - - -	66	5 -	Paid in shares, 460 - - - - -	153	13 5
- Premiums, including half-premiums remaining unpaid, half-yearly and quarterly premiums for current year, and premiums due by agents and policy-holders - -	3,482	4 -	Furniture - - - - -	649	3 -
- Present annuity - - - - -	200	- -	Printing and stationery, including account books, prospectuses, show-boards and almanacks for two years -	890	7 4
			Advertising, travelling, appointing agents, &c. - -	214	7 6
			Medical fees, including medical officers - - - - -	972	7 6
			Salaries - - - - -	245	14 9
			Directors' fees, paid in cash - - - - -		
			Paid in shares, 320. - - - - -	252	10 9
			Rent - - - - -	232	19 9
			Office expenses - - - - -	238	6 7
			Commissions - - - - -	188	16 4
			Re-assurances - - - - -	74	3 3
			Dividends and interest - - - - -		
			Claims paid - - - - - £. 1,400 - - -		
			Interest - - - - - 3 17 1		
				1,403	17 1
			Due on policies, half premiums due:		
			Half-yearly and quarterly premiums for current year	327	1 6
			Due by agents and policy-holders - - - - -	766	3 10
			Loans - - - - -	6,392	19 9
			Cash—at the bank - - - - - £. 1,026 12 3		
			" on hand - - - - - 196 1 3		
			" petty cash - - - - - 4 5 -		
				1,226	18 6
£.	14,488	9 -	£.	14,488	9 -

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
Debentures and present value of sums assured - - -	36,289	17 8	Invested on securities - - - - -	6,392	19 9
Purchase money received for annuity - - - - -	200	- -	Furniture, after deducting 20 per cent. for wear and tear -	122	18 9
Liability in respect of sums assured at fixed periods -	95	13 -	Present value of premiums, after deducting the expenses of receiving same - - - - -	35,081	1 6
Liabilities for current accounts and expenses - - -	600	- -	Stamps in hand - - - - -	33	4 -
Policy stamps - - - - -	66	5 -	Due from agents and policy-holders - - - - -	766	3 10
To balance - - - - -	91,661	10 8	Subscribed capital—payable on call - - - - -	85,290	- -
			Cash—At the London and County Bank £. 1,026 12 3		
			Cash in hand - - - - - 196 1 3		
			Petty cash - - - - - 4 5 -		
				1,226	18 6
£.	128,913	6 4	£.	128,913	6 4
			By Balance - - - - - £.	91,661	10 8

Gentlemen,

We have for the first time examined the accounts of your Company, and have the greatest pleasure in testifying to their accuracy. We beg to congratulate the shareholders and assured on the position of the Company at this early period of its existence, as evidencing an extensive appreciation of the sound principles on which it is based.

We cannot omit to notice, as presented to our consideration in the course of our duties, the peculiar adaption of the principles of your Company to all classes of society, from the person of sufficient but precarious or temporary income, to the poor but steady artisan or labourer, who from his weekly earnings has the prudence to make provision for the future necessities of his family.

In conclusion, we take leave to call the attention of the shareholders and assured to the business done and expenses incurred by this Company as compared with others, convinced that a comparison will ensure the confidence of all classes interested in Life Assurance.

We are, Gentlemen, your obedient servants,

To the Directors of the Age Assurance Company.

(signed) C. H. Cope, } Auditors.
 G. R. Thorn, }

John Best, } Directors.
 George Roberts, }
 Theophilus Faris, }

76.—AGE ASSURANCE COMPANY—*continued.*

(4.) BALANCE SHEET from 16 August 1854 to 11 August 1855.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£. s. d.	
Balance of last year	1,349	1 1	Lay charges	416	2 1
Received for loans repaid and interest	2,562	18 4	Printing and stationery	£.184	11 4
Ditto - shares	645	- -	Advertising and travelling	290	9 4
Ditto - premiums	6,325	14 6	Office expenses	348	13 9
Ditto - present annuity	100	- -	Salaries	901	9 4
Ditto - nomination fees	- 15	- -	Directors' fees	452	10 -
			Rent and taxes	234	- 1
			Commissions	263	6 5
			Medical fees	341	13 7
			Interest, debentures, and proprietors	697	18 5
			Annuityants	245	16 -
			Claims, death	£.2,300	7 3
			Re-assurances	1,500	- -
			Re-assurance premiums	800	7 3
			Surrender of policies	25	- -
			Policy stamps	1,006	9 8
			Salaries to local managers and rents of branch offices	615	9 10
			Superintendents of agencies, salaries, and travelling	118	4 5
			Office premises, alterations, repairs, &c.	8	15 4
			Furniture	150	13 6
			Provincial directors' fees		
			Advances and debentures paid off	400	12 -
			Personal accounts	219	5 8
			Agents	1,092	13 9
			Bills receivable	53	15 2
			Cash at bankers'		
			Cash in hand		
£.	10,983	8 11		1,959	4 7
			£.	10,983	8 11

Examined, and found correct.
(signed)

G. R. Thorn,
Thomas Fricker, } Auditors.

(signed)

W. Faris,
J. N. Higgins,
M. Shephard, } Directors.

77.—NATIONAL GUARDIAN ASSURANCE SOCIETY.

PLACE OF BUSINESS - - - - 19, Moorgate-street, in the City of London.

OBJECTS - - - - - { Fire and Life Assurance Loan and Guarantee Society for fidelity in places of Trust to sell and purchase Reversions and Annuities, to receive Investments, at interest, to grant Endowments for Children, and generally to effect all such other Insurances, whether Life, Fire, Guarantee or otherwise.

DATE OF COMPLETE REGISTRATION - 16th January 1851.

ACCOUNTS Registered since the Return of the 19th March 1852.

(1.) BALANCE SHEET from 16 January 1851 to 31 December 1851.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£. s. d.	
To Capital stock	3,126	1 -	By Expenses of formation (previous to complete registration) including law charges, deed of settlement, stationery, printing, rent, &c.	884	11 7
- Life premiums	£.4,214	5 7	- Preliminary expenses carried to suspense account to be carried over an extended period, including repairs, alterations, office furniture, fittings, &c.	1,250	- -
- Fire ditto	252	18 11	- Advances on loans	7,065	- -
- Guarantee ditto, &c.	248	6 -	- Office expenses	250	- -
	4,715	10 6	- Salaries and gratuities	1,242	18 6
- Loans repaid to society	837	16 8	- Printing and stationery	200	- -
- Interest	70	12 3	- Travelling expenses and advertising	118	6 -
- Duty on fire policies	192	- 2	- Commission (mostly commuted) and medical fees	611	1 2
- Life policy stamps	61	- -	- Postage and carriage	35	- -
- Fire ditto	3	1 6	- Re-assurances	12	12 11
Loans to society, per directors	5,910	5 -	- Interest, &c.	160	18 7
£.	14,916	7 1	- Duty paid to Government on fire policies	80	16 -
			- Fire losses	1	0 -
			- Life policy stamps	208	7 9
			- Fire ditto	17	13 3
			- Balance cash at bankers'	1,054	12 3
			- Ditto, petty cash in secretary's hands	33	16 11
			- Ditto, in agents' hands	1,685	6 2
			£.	14,916	7 1

This statement of receipts and disbursements was this day seen and examined by us, and we hereby certify the same to be correct; dated this 26th day of January 1852.

(signed) E. Brooks,
T. A. Pott, } Auditors.

Examined by us, this 22d day of January 1852.

(signed) J. G. Lacy,
Samuel P. Ward,
W. J. Roffe, } Directors.
(signed) J. G. Lacy, Chairman.

77.—NATIONAL GUARDIAN ASSURANCE SOCIETY—continued.

(3.) BALANCE SHEET from 1 January to 31 December 1853—continued.

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
To Capital Stock - - - - -	8,481	1 -	By Preliminary and extension expenses, entered under the head of Suspense Account, in ledger - - - - -	3,152	- -
- Deposits at interest - - - - -	9,113	6 3	- Less amount written off this year - - - - -	400	- -
- Duty to Government - - - - -	516	1 2	- Half-credit premiums, balance due on policies - - - - -	647	6 -
	18,110	8 5	- By advances on loan - - - - -	8,173	11 11
			- Interest due on ditto - - - - -	148	6 8
- Profit and Loss :			- Office furniture - - - - -	199	18 2
Profits, 1853 - - - - -	2,133	6 1	- Unadjusted accounts - - - - -	147	1 5
Loss, 1851 and 1852 - - - - -	1,578	11 2	- Cash in hand, at bankers' - - - - -	1,973	8 6
	554	14 11	- Petty cash, balance in hand - - - - -	41	6 4
			- By balance in hands of agents to Nov. 1853 - - - - -	2,562	4 11
			- Ditto, ditto, due in December, payable January 1854 - - - - -	1,935	16 1
			- Bills receivable - - - - -		
£.	18,665	3 4		£.	18,665 3 4

This statement of receipts and disbursements was this day seen and examined by us, and we hereby certify the same to be correct. Dated this 26th day of January 1854.

(signed) *E. Brooks,*
W. Moxon, } Auditors.
T. A. Pott,

(4.) BALANCE SHEET from 1 January to 31 December 1854.

RECEIPTS.			DISBURSEMENTS.		
	£.	s. d.		£.	s. d.
To Cash in hand and at Bankers, at 1 January 1854 -	1,973	8 6	By Suspense Account—For proportion of Preliminary and Extension Expenses this year - - - - -	3,335	- -
- Bills receivable - - - - -	84	3 4	- Policy stamps - - - - -	113	11 2
- Petty cash - - - - -	41	6 4	- Interest - - - - -	250	8 11
- Agents - - - - -	4,498	1 -	- Duty - - - - -	340	11 8
- Capital stock this year - - - - -	155	- -	- Law charges - - - - -	70	12 5
- Deposits at interest - - - - -	8,100	- -	- Office expenses - - - - -	432	13 6
- Loan instalments - - - - -	1,861	10 9	- Salaries, including proportion of travelling and local agents - - - - -	1,515	8 -
- Life premiums - - - - -	11,600	4 -	- Printing and stationery - - - - -	504	12 7
- Fire premiums - - - - -	303	9 2	- Commission - - - - -	1,126	6 8
- Guarantee premiums - - - - -	175	13 -	- Travelling expenses - - - - -	261	18 7
- Loan charges - - - - -	4	19 6	- Medical fees - - - - -	526	2 10
			- Postage and carriage - - - - -	217	5 8
			- Advertisements - - - - -	229	10 1
			- Re-assurance (life and fire) - - - - -	1,134	13 9
			- Rent, including branch offices - - - - -	495	11 -
			- Fire losses - - - - -	267	19 3
			- Life losses - - - - -	3,106	6 3
			- Guarantee losses - - - - -	48	10 8
			- Annuities - - - - -	4	16 6
			- Purchased policies - - - - -	27	4 -
			- Dividends - - - - -	374	9 1
			- Directors' fees - - - - -	425	7 6
			- Auditors' fees - - - - -	31	10 -
			- Half-credit premiums - - - - -	283	17 1
			- Advances on loan - - - - -	250	- -
			- Amount in agents' hands for collection - - - - -	4,239	3 3
			- Official and General Assurance Society - - - - -	138	- -
			- Profit and loss—agents - - - - -	144	10 4
			- Cash in hand and at bankers', 31st December 1854 -	3,808	1 6
			- Petty cash - - - - -	6	12 10
			- Bills receivable - - - - -	87	- 6
£.	23,797	15 7		£.	23,797 15 7

Examined by us, this 23d day of January 1855.

(signed) *J. T. Darke,* } Directors.
E. R. Read, }
(signed) *J. Horatio Lloyd,* Chairman.

This statement of receipts and disbursements was this day seen and examined by us, and we hereby certify the same to be correct. Dated this 26th day of January 1855.

(signed) *W. Moxon,*
J. G. Lacy, } Auditors.
T. H. Griffith, }
T. A. Pott,

77.—NATIONAL GUARDIAN ASSURANCE SOCIETY—*continued.*

(5.) BALANCE SHEET from 31 December 1854 to 31 December 1855.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Balances :			By Current Expenses :		
- Cash in hand, 1st January 1855 - -	3,808	1 6	Printing and stationery - - -	193	18 4
- Petty cash - - - ditto - - -	6	12 10	Advertisements - - - -	207	7 4
- Cash in the hands of agents, ditto -	4,239	3 3	- Rent and Taxes—		
- Bills receivable - - - - -	87	- 6	Gross - - - £.	380	9 -
			Less (set off)	137	13 -
	8,140	18 1		242	16 -
- Premiums - - - - -	13,277	2 2	- Postage and carriage - - -	141	12 2
- Claims—Received by re-assurance - -	667	15 -	- Law charges - - - - -	391	6 2
- Annuity—Consideration money for one annuity -	100	- -	- Receipt and policy stamps - - -	82	9 -
- Capital stock - - - - -	1,670	- -			
- Loans repaid, and deposits at interest - - -	3,609	12 6			
					1,259 9 -
			- Commission - - - - -		880 15 6
			- Medical fees - - - - -		739 - -
			- Expenses of Branch Offices, Local Agencies, and Extension Charges, viz :		
			Salaries - - - - -	584	7 6
			Office expenses - - - - -	284	14 10
			Extension and travelling expenses -	968	16 7
					1,837 18 11
			- Charges of Management :		
			Directors' and auditors' fees - -	456	16 -
			Salaries - - - - -	1,192	15 10
					1,649 11 10
			- Suspense account, being the amount appropriated out of general expenditure for the preliminary and extension expenses incurred this year - -		1,450 - -
			- Sundries, &c. :		
			J. O. Clarke, settlement of account in dispute, 1851 - - - -	356	11 10
			Interest - - - - -	105	11 2
			Policies surrendered - - - -	84	15 3
			Office furniture - - - - -	30	8 -
			Dividends on capital stock for one year and a half - - - -	763	19 6
					1,341 5 9
			Fire premiums - - - - -	31	14 -
			„ duty - - - - -	175	9 6
					207 3 6
			- Re-assurance - - - - -		1,091 9 4
			- Claims :		
			Life losses - - - - -	6,894	18 7
			Guarantee losses - - - - -	504	10 -
					7,399 8 7
			- Loans advanced, and deposits repaid - - -		3,993 6 10
			- Cash due from agents, 31 December 1855 - - - - -	4,740	3 8
			- Cash at bankers' - - - ditto -	875	10 9
			- Petty cash - - - - ditto -	4	1
					5,615 18 6
£.	27,465	7 9	£.	27,465	7 9

We have examined the above balance sheet with the various books and vouchers, and hereby certify to its perfect accuracy.

(signed) J. G. Lacy,
W. Moxon,
Thos. H. Griffith, } Auditors.

78.—NEW EQUITABLE LIFE ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - 449, West Strand.

OBJECTS - - - - - { To make and effect all or any Assurances on Lives and Survivorships, Deposit or accumulative Assurances, or Assurances on any Contingencies relating to or connected with Lives or Survivorships; to Grant, and to Purchase and Sell Endowments Annuities; to Advance Money by way of Loan on Mortgage or other Security, and generally to carry on the business of a Life Assurance, and of an Annuity Endowment, Loan and Reversionary Interest Association.

DATE OF COMPLETE REGISTRATION - - - 30 January 1851.

ACCOUNTS Registered.

(1.) BALANCE SHEET from 1 February to 31 December 1851.

Dr.			Cr.		
To Deposits on Shares:		£. s. d.	Assets, viz.:		£. s. d.
Amount paid up - - - -	£. 3,186	3 10	Cash in the hands of bankers - -	£. 974	16 10
„ in arrear - - - -	1,003	16 2	Petty cash in hand - - - -	13	14 7
		4,190 - -	Amount due from agents - - -	80	6 6
To Assurance Premiums:			Balance of loan account - - -	800	- -
Amount paid - - - -	3,100	11 -	Furniture and fixtures - - - -	243	3 3
„ deferred - - - -	382	14 9			2,112 1 2
		3,483 5 9	Premiums deferred, as per contra - -		382 14 9
To Sundries:			Deposits on shares in arrear - -		1,003 16 2
Commission on re-assurances - -	32	19 8	Preliminary expenses - - - -		918 1 11
Interest on investments - - -	30	- -	Extension Expenses, viz.:		
Balance of stamp account - - -	14	5 -	Travelling, appointing agents, &c. - -		228 9 10
		77 4 8	Medical fees - - - -		582 15 -
To Sundry creditors - - - -		47 12 9	Expenses on Management, viz.:		
			Advertisements - - - -	£. 194	- -
			Agents' expenses - - - -	68	15 4
			Commission - - - -	234	- 9
			Discount - - - -	30	8 3
			Office expenses - - - -	41	7 2
			Wages - - - -	71	8 4
			Postage and carriage - - -	81	2 -
			Printing - - - -	172	6 5
			Rent and taxes - - - -	216	- -
			Salaries - - - -	595	15 4
			Directors' attendance fees - -	437	17 -
			Receipt stamps - - - -	1	15 -
			Sundry expenses - - - -	58	9 4
					2,203 4 11
			Re-assurance premiums - - -		366 19 5
	£.	7,798 3 2		£.	7,798 3 2

We have examined this account, find it correct, and hereby confirm the same.

(signed) R. H. Parkinson, }
W. B. Mitcalfe, } Auditors.
C. R. Rowland,
Edward Weston,
(signed) Robert Lee, Chairman.
(signed) Thomas Wakley, }
J. Weston, } Directors.
George Chapman, }

78.—NEW EQUITABLE LIFE ASSURANCE COMPANY—*continued.*

(2.) BALANCE SHEET from 1 January to 31 December 1852.

<i>Dr.</i>		<i>Cr.</i>	
	£. s. d.		£. s. d.
To Balance from 31 December 1851 - - - -	3,053 19 7	By Dividends - - - - -	173 7 -
- Deposits on shares - - - - -	1,257 - -	- Commission - - - - -	513 14 3
To Income, viz.:		- Medical fees - - - - -	623 14 -
Assurance premiums - - £. 10,355 11 7		- Salaries, 1851 - - - - -	308 4 -
Interest on investments - - 147 8 -		- Directors' attendances - - - - -	517 13 -
Commission on re-assurances - - 124 10 -		By General Expenses:	
	10,627 9 7	Advertisements - - - - £. 572 - 9	
To Annuity fund - - - - -	328 5 -	Agents' expenses - - - - 113 12 6	
- Sundry creditors - - - - -	1,750 - 1	Office expenses - - - - 206 11 4	
- Sundries:		Law expenses - - - - 28 19 10	
Stamps on hand - - - - £. 6 10 -		Wages - - - - 53 - -	
Unclaimed dividends - - - 13 10 10		Postage and carriage - - - 134 15 2	
	20 - 10	Printing - - - - 308 - 5	
		Stationery - - - - 196 10 2	
		Furniture and fixtures - - - 116 11 7	
		Receipt stamps - - - - 7 - 3	
		Sundry expenses - - - - 22 12 11	
		Auditors - - - - 42 - -	
		By Salaries:	
		Resident director - - - -	1,039 12 1
		Secretary - - - -	
		Medical Examiner - - - -	
		Accountant, and - - - -	
		Clerks - - - -	
			2,841 7 -
		By Rent and taxes - - - -	474 - 8
		- Re-assurance premiums - - - -	1,958 16 9
		By Assets:	
		Lease, furniture, and fixtures - £. 1,047 - -	
		Due from agents and others - - 792 - 11	
		Loans and mortgages - - - 6,536 17 1	
		Cash in hand - - - - 52 2 5	
		Ditto at bankers - - - - 1,197 18 -	
			9,625 18 5
£. 17,036 15 1		£. 17,036 15 1	

We have examined this account, find it correct, and confirm the same.

(signed)

R. H. Parkinson,
Edward Weston,
C. R. Rowland,
W. B. Mitcalfe.

} Auditors.

(signed)

Charles Hastings, Chairman.

(signed)

George Beaman,
J. Weston,
T. Wakley.

} Directors.

78.—NEW EQUITABLE LIFE ASSURANCE COMPANY—continued.

(4.) BALANCE SHEET from 1 January to 31 December 1854.

Dr.			Cr.		
	£.	s. d.		£.	s. d.
To Balance from 31 December 1853	16,983	4 4	By Sundry creditors and unclaimed dividends, as per balance sheet of 31 December 1853 (since paid)	1,294	19 5
To Income, viz.:			By Dividends	500	- -
Assurance premiums	£. 12,543	15 10	- Commission	508	5 6
Interest on investments	448	11 2	- Medical fees	405	16 6
	12,992	7 -	- Directors' attendance fees	553	15 -
To Sundry creditors	920	14 4	- Claims and surrenders	4,322	13 10
- Unclaimed dividends	102	8 8	- Re-assurance premiums	940	10 5
To Sundries:			By General Expenses:	£.	s. d.
Loan inquiry account	£. 4	8 9	Advertisements	268	10 3
Fines	2	5 -	Agents' expenses	111	15 1
	6	13 9	Office expenses and repairs	298	16 6
			Law expenses	132	10 3
			Wages	51	- -
			Postages	156	10 10
			Printing	233	13 9
			Stationery	47	5 4
			Receipt stamps	7	- 8
			Sundry expenses	14	17 4
			Auditors' fees	42	- -
			Salaries, resident director, secretary, medical examiner, accountant, and clerks	1,264	- -
				2,628	- -
			By Annuities	48	10 4
			- Rent and taxes, inclusive of income tax	541	- -
			- Expenses of Worcester Board	155	10 6
			By Assets, viz.:		
			Deferred premiums	£. 3,993	9 6
			Investments	12,353	18 2
			Lease, furniture, and fixtures	1,170	18 -
			Policy stamps on hand	3	8 -
			Due from agents	169	9 5
			Cash in hand	45	17 5
			Ditto at bankers	1,429	6 1
				19,166	6 7
£.	31,005	8 1	£.	31,005	8 1

We have examined this account, found it correct, and hereby confirm the same.

(signed) *C. R. Rowland,*
Edvard Weston,
R. H. Parkinson,
Benson W. Clegg, } Auditors.

(signed) *Charles Hastings,*
J. Weston,
George Beaman,
Henry Webb, } Directors.

78.—NEW EQUITABLE LIFE ASSURANCE COMPANY—*continued.*

(5.) BALANCE SHEET from 1 January to 31 December 1855.

<i>Dr.</i>			<i>Cr.</i>		
	£.	s. d.		£.	s. d.
To Balance from 31 December 1854 - - - -	19,166	6 7	By Sundry creditors and unclaimed dividends, as per balance sheet of 31 December 1854, since paid -	1,023	3 -
To Income, viz.:			- Dividends - - - - -	500	- -
Assurance premiums - - £. 14,444 7 7			- Commission - - - - -	705	4 2
Interest on investments - - 445 14 10			- Medical fees - - - - -	519	15 -
	14,890	2 5	- Ditto, consulting physicians and surgeons - - -	67	4 -
To Annuity fund - - - - -	300	- -	- Directors' attendance fees - - - - -	499	5 -
- Sundry creditors - - - - -	472	7 2	- Ditto, salary to chairman - - - - -	150	- -
- Unclaimed dividends - - - - -	110	8 2	- Ditto, salary to deputy chairman - - - - -	52	10 -
To Sundries:			- Claims and surrenders - - - - -	8,152	14 8
Loan inquiry account - - - £. 2 19 3			- Re-assurance premiums - - - - -	973	8 8
Fines - - - - - 3 6			By General Expenses:		
	3	2 9	Advertisements - - - - -	£. 393	1 3
			Agents' and travelling expenses - - - - -	162	19 9
			Office expenses - - - - -	164	13 3
			Law expenses - - - - -	62	19 10
			Wages - - - - -	52	- -
			Postages - - - - -	62	9 8
			Printing - - - - -	147	19 -
			Policy stamps - - - - -	47	1 6
			Stationery - - - - -	77	18 3
			Receipt stamps - - - - -	2	18 3
			Sundry expenses - - - - -	23	7 3
			Auditors' fees - - - - -	42	- -
			By Salaries:		
			Resident director - £. 350 - -		
			Secretary - - - 308 15 5		
			Medical examiner - 200 - -		
			Accountant - - 200 - -		
			Clerks - - - 133 10 -		
				1,192	5 5
			By Expenses of branch offices - - - - -	2,491	13 5
			- Annuities - - - - -	195	14 8
			- Rent and taxes, inclusive of income-tax - - -	45	18 11
				539	9 -
			By Assets, viz.:		
			Deferred premiums - - - £. 4,368 4 11		
			Investments - - - - - 10,860 5 10		
			Lease, furniture, and fixtures - 1,170 18 -		
			Due from agents - - - - - 173 10 5		
			Cash in hand - - - - - 18 3 10		
			Ditto at bankers - - - - - 2,495 3 7		
				19,086	6 7
	34,942	7 1		£.	34,942 7 1

We have examined this account, find it correct, and hereby confirm the same.

(signed) *R. H. Parkinson,*
Edward Weston,
C. R. Rowland,
Benson W. Clegg, } Auditors.

(signed) *George Beaman,*
George Chapman,
Thos. B. Jones,
J. Weston, } Directors.

79.—NAUTICAL MUTUAL ASSURANCE ASSOCIATION.

PLACE OF BUSINESS - - - - - Sunderland, Durham.

OBJECTS - - - - - { To insure mutually the Ships of the several Members of the Association from Loss
or Damage by Fire, Perils of the Sea, and other risks and adventures.

DATE OF COMPLETE REGISTRATION - - 7th March 1851.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 18 July 1851 to 19 July 1852.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
Drawing for sundries, under date 31 July 1851 - -	50	- -	Balance due to the secretary - - - - -	30	12 1
Drawing for sundries, under date 22 November 1851 -	50	- -	Policy stamp - - - - -	120	- -
Per-centages and overdrawings - - - - -	231	18 5	Books, printing, stationery, &c. - - - - -	40	14 -
Proceeds of old materials - - - - -	1	2 -	Postages and delivering notices - - - - -	3	19 5
Balance due to the secretary - - - - -	31	8 11	Directors, for their services - - - - -	50	- -
			Expenses of directors - - - - -	4	3 2
			Receipt stamps - - - - -	1	19 -
			Inspector's accounts, boatmen, and expenses - - -	25	3 6
			Expenses of general meeting, &c. - - - - -	4	10 6
			Sundry ships wrong drawn upon - - - - -	5	3 1
			Subscription to "Dreadnought" Hospital - - -	10	3 -
			Ditto - - to Widows' and Orphans' Fund - - -	5	1 6
			Ditto - - to Shipwrecked Fishermen and Mariners' Society - - - - -	3	1 -
			Registrar's fees for returns, &c. - - - - -	7	6 1
			Averages and salvages on sundry ships - - -	50	11 -
			Auditors' fees - - - - -	2	2 -
£.	364	9 4	£.	364	9 4

(signed) George Watson, } Directors.
William Denton, }

LIABILITIES AND ASSETS.

LIABILITIES.		ASSETS.	
	£. s. d.		
Cannot be ascertained, with the exception of the balance due to the secretary of - - - - -	31 8 11	No assets.	

COPY REPORT.

We, the undersigned, Edward Temperley Gourley and John Penman, auditors of the Nautical Mutual Assurance Association, having examined the books and accounts of the said Association, find the same to be correct, leaving a balance due to the secretary of 31*l.* 8*s.* 11*d.*; and further, that the amount of liabilities cannot be ascertained, as they consist of losses and damage to the ships of the subscribers, accounts of which have not been fully delivered to the Association.

Sunderland, 19 July 1852.

(signed) Edward Temperley Gourley.
John Penman.

79.—NAUTICAL MUTUAL ASSURANCE ASSOCIATION—*continued.*

(2.) BALANCE SHEET from 19 July 1852 to 22 July 1853.

RECEIPTS.		EXPENDITURE.	
	£. s. d.		£. s. d.
Drawing for sundries, under date 25 August 1852 - -	50 - -	Balance due to the secretary - - - - -	31 8 11
Per-centages and overdrawings - - - - -	300 11 -	Policy stamp - - - - -	140 - -
Proceeds of old materials - - - - -	5 18 1	Books, printing, stationery, &c. - - - - -	28 9 1
Proceeds of wrecked materials - - - - -	9 16 6	Postages and delivering notices, &c. - - - - -	4 15 7
Overpaid ship "Mariner's Hopes," average - - - - -	- 18 -	Directors, for their services - - - - -	50 - -
Recovered from owners of ship "Constance Margaretha" - - - - -	26 6 9	Receipt stamps - - - - -	1 10 9
Balance due to the secretary - - - - -	14 12 10	Inspector's accounts, boatmen, and expenses - - - - -	36 2 5
		Expenses of general meeting, &c. - - - - -	3 14 6
		Ship "Daisy" wrong drawn upon - - - - -	1 10 -
		Subscription to "Dreadnought" Hospital - - - - -	10 9 4
		Ditto - to Widows' and Orphans' Fund - - - - -	5 4 8
		Ditto - to Shipwrecked Fishermen and Mariners' Society - - - - -	3 2 10
		Registrar's fees for returns, &c. &c. - - - - -	1 18 7
		Averages and salvages on sundry ships - - - - -	87 14 6
		Auditors' fees - - - - -	2 2 -
£.	408 3 2	£.	408 3 2

LIABILITIES AND ASSETS.

LIABILITIES.		ASSETS.	
	£. s. d.		
Cannot be ascertained, with the exception of the balance due to the secretary of - - - - -	14 12 10	No assets.	

COPY REPORT.

We, the undersigned, Edward Temperley Gourley and John Penman, auditors of the Nautical Mutual Assurance Association, having examined the accounts of the said association, find the same to be correct, leaving a balance due to the secretary of 14*l.* 12*s.* 10*d.*; and further, that the amount of liabilities cannot be Ascertained, as they consist of losses and damage to the ships of the subscribers, accounts of which have not yet been fully delivered to the Association.

Sunderland, 22 July 1853.

(signed) *Edward Temperley Gourley.*
John Penman.

(3.) BALANCE SHEET from 22 July 1853 to 18 July 1854.

RECEIPTS.		EXPENDITURE.	
	£. s. d.		£. s. d.
Per-centages and overdrawings - - - - -	345 16 6	Balance due to the secretary - - - - -	14 12 10
Recovered from owners of ship "Lady Barridale" - - - - -	11 1 4	Policy stamp - - - - -	120 - -
Proceeds of anchor and chain for ship "Mayor" - - - - -	4 - 9	Books, printing, and stationery - - - - -	28 9 3
Proceeds of sundry old materials - - - - -	9 2 6	Postages and delivering notices, &c. - - - - -	4 16 -
Balance due to the secretary - - - - -	10 1 5	Directors, for their services - - - - -	50 - -
		Receipt stamps - - - - -	5 3 6
		Inspector's accounts, boatmen, and expenses - - - - -	43 16 5
		Expenses of general meeting, &c. - - - - -	5 8 -
		Subscription to "Dreadnought" Hospital - - - - -	12 6 4
		Ditto - to Widows' and Orphans' Fund - - - - -	6 3 2
		Ditto - to Shipwrecked Fishermen and Mariners' Society - - - - -	3 14 -
		Registrar's fees for returns, postages, &c. - - - - -	2 2 4
		Averages and salvages on sundry ships - - - - -	81 8 8
		Auditors' fees - - - - -	2 2 -
£.	380 2 6	£.	380 2 6

79.—NAUTICAL MUTUAL ASSURANCE ASSOCIATION—*continued.*(3.) BALANCE SHEET from 22 July 1853 to 18 July 1854—*continued.*

LIABILITIES AND ASSETS.

LIABILITIES.		ASSETS.
Cannot be ascertained, with the exception of the balance due to the secretary of - - - - -	£. s. d. 10 1 5	No assets.

COPY REPORT.

We, the undersigned, Edward Temperley Gourley and John Penman, auditors of the Nautical Mutual Assurance Association, having examined the accounts of the said Association, find the same to be correct, leaving a balance due to the secretary of 10*l.* 1*s.* 5*d.*; and further, that the amount of liabilities cannot be ascertained, as they consist of losses and damage to the ships of the subscribers, accounts of which have not yet been fully delivered to the Association.

Sunderland, 18 July 1854.

(signed) *Edward Temperley Gourley.*
John Penman.

(4.) BALANCE SHEET from 18 July 1854 to 26 July 1855.

RECEIPTS.		EXPENDITURE.	
	£. s. d.		£. s. d.
Per-centages and overdrawings - - - - -	386 10 9	Balance due to the secretary - - - - -	10 1 5
Proportion of amount recovered from the owner of the schooner "Boyne" for damage to the "Miriam" -	80 11 1	Policy stamp - - - - -	160 - -
Proceeds of sundry old materials - - - - -	23 17 10	Books, printing, and stationery - - - - -	36 16 -
Overpaid per ship "Danson" - - - - -	- 4 5	Delivering notices and postages - - - - -	4 12 9
Balance due to the secretary - - - - -	1 13 4	Expenses of general meeting, &c. - - - - -	2 8 6
		Lists for directors and agents - - - - -	2 14 6
		Directors, for their services - - - - -	50 - -
		Receipt stamps - - - - -	5 5 -
		Inspector's accounts, boatmen, and expenses - - - - -	50 14 8
		Subscription to "Dreadnought" Hospital - - - - -	17 16 4
		Ditto - - to Widows' and Orphans' Fund - - - - -	8 18 2
		Ditto - - to Shipwrecked Fishermen and Mariners' Society - - - - -	5 7 -
		Ship "Bowes" wrong drawn upon - - - - -	2 5 6
		Directors' expenses - - - - -	- 18 -
		Registrar's fees for returns - - - - -	1 12 6
		Averages and salvages on sundry ships - - - - -	131 5 1
		Auditors' fees - - - - -	2 2 -
£.	492 17 5	£.	492 17 5

LIABILITIES AND ASSETS.

LIABILITIES.		ASSETS.
Cannot be ascertained, with the exception of the balance due to the secretary of - - - - -	£. s. d. 1 13 4	No assets.

COPY REPORT.

We, the undersigned, Edward Temperley Gourley and John Penman, auditors of the Nautical Mutual Assurance Association, having examined the accounts of the said Association, find the same to be correct, leaving a balance due to the secretary of 1*l.* 13*s.* 4*d.*; and further, that the amount of liabilities cannot be ascertained, as they consist of losses and damage to the ships of the subscribers, accounts of which have not yet been fully delivered to the Association.

Sunderland, 26 July 1855.

(signed) *Edward Temperley Gourley.*
John Penman.

PLACE OF BUSINESS - - - - - Cornhill, in the City of Lincoln.
OBJECTS - - - - - For effecting Insurances against loss or damage by Fire, Storm, or Tempest.
DATE OF COMPLETE REGISTRATION - 20 March 1851.

(1.) BALANCE SHEET from 20 March 1851 to 25 March 1852.

LIABILITIES AND ASSETS.

June, 1852.—The foregoing accounts have been audited and compared with the vouchers, and found correct, and I certify that a balance of 4,076 £ 10 s 11 d . cash was in the hands of the company on the 24th day of March last.

(signed) *Henry Thos. Chambers, Auditor.*

80.—LINCOLNSHIRE FIRE INSURANCE COMPANY—*continued.*

(2.) BALANCE SHEET from 25 March 1852 to 25 March 1853.

R E C E I P T S.				E X P E N D I T U R E.			
	£.	s.	d.	£.	s.	d.	
To Balance at the Company's bankers -	4,066	5	11				By Cash invested on debenture bonds - - - -
- Cash in hand - - - -	10	5	-				5,000 - -
				4,076	10	11	- to sundry persons for balances of last year -
- Cash received on account of shares - - - -				1,481	12	6	- to Commissioners of Inland Revenue, for balances
- Ditto - for premium on ditto - - - -				802	-	-	of last year - - - -
- Ditto - on account of interest, including 5 <i>l.</i> for fee							- to ditto, for duty this year - - - -
from M. and S. Railway Company, and 13 <i>s.</i> 9 <i>d.</i> for							- for re-insurance - - - -
commission on re-insurance - - - -				253	2	-	- for stamps - - - -
- Ditto, of Dr. Torry, for rent of house in Silver-street -				18	15	-	- for fire losses - - - -
- Ditto, fees for registration of transfer of shares - -				1	14	-	- for rent - - - -
- Ditto, for agents' balances, due last year - - -				124	16	9	- for salaries - - - -
- Ditto, Messrs. Capes & Merrils, for valuation of land -				3	3	-	- for expenses of remittance of duty - - -
- Ditto, salvage on fire loss - - - -				22	1	-	- for postage, carriage, and travelling expenses,
- Ditto, premium, duty, and charge for policies, less the							and gas and local rates - - - -
balances due from agents, 44 <i>l.</i> 18 <i>s.</i> 4 <i>d.</i> - - -				3,130	9	3	- for income tax - - - -
- Ditto, commission for collection of duty - - -				29	9	4	- for printing, stationery, advertisements, and
	£.			9,943	13	9	books - - - -
							- for coals - - - -
							- for plumber's bill - - - -
							- for subscriptions to fire engines - - -
							- for commission allowed to agents - - -
							- for expenses incurred by ditto - - -
							- for fees to registrar of joint stock companies -
							- for Mr. Bartholomew, for valuation - - -
							- for return of premium, in lieu of bonuses that
							would have been received from other offices,
							and for overcharge on premium and duty -
							returned to J. Frankish, Esq., he having reduced
							the amount of his insurance 400 <i>l.</i> - - -
							- for R. Bunyan, Esq., half-year's property tax -
							- for dividend to shareholders - - -
							By Cash at the company's bankers - - - -
							2,068 14 6
							- Ditto in hand - - - -
							192 7 7
	£.			£.			9,943 13 9

LIABILITIES AND ASSETS.

L I A B I L I T I E S.				A S S E T S.			
	£.	s.	d.		£.	s.	d.
To Amount of capital, first call on 5,800 shares - -	8,700	-	-	By Balance at bankers' - - - -	2,068	14	6
- Amount overpaid, less deposit on two shares, 5 <i>s.</i> -	8	12	6	- Cash in hand - - - -	192	7	7
- Commissioners of Inland Revenue, for duty - -	427	-	-	- Sums invested on mortgages and other securities -	7,800	-	-
- William Andrew, Esq., for half-year's salary - -	100	-	-	- Interest unpaid - - - -	28	-	-
- John Walker, for overcharge on duty - - -	-	3	-	- Deposit on purchase of freehold house - - -	108	-	-
- Dividend - - - -	390	9	5	- Balance due from Nichols & Co. - - -	2	-	3
- Reserved fund - - - -	717	17	9	- Office furniture - - - -	91	11	5
	£.			- Policy stamps on hand - - - -	7	16	-
	10,344	2	8	- Balances due from agents - - - -	44	18	4
				- R. Bunyan, Esq., for half-year's property tax - -	-	14	7
					£.		
					10,344	2	8

June 1853.—The foregoing accounts have been audited and compared with the vouchers, and found correct; and we certify that a balance of 2,961*l.* 2*s.* 1*d.* cash, was in the hands of the company on the 24th day of March last.

(signed) *Hy. Thos. Chambers,* } Auditors.
Jno. Stevenson,

81.—BREWERS', DISTILLERS', LICENSED VICTUALLERS', AND GENERAL LIFE AND FIRE ASSURANCE AND LOAN AND ENDOWMENT COMPANY.

PLACE OF BUSINESS - - - - -	18, New Bridge-street, Blackfriars.
OBJECTS - - - - -	To make and effect Assurances on Lives and Survivorships, and for Terms of Years, and such other Assurances connected with Life as may be effected according to law, including Endowments either by way of a specific Sum or by Annuity, and either immediate or deferred, for Children and other Persons, and for Education, Apprenticeship, or Marriage, or on obtaining a given Age; and to grant Annuities, either immediate or deferred, either for Lives, Terms of Years, or on Survivorships; also, to make specific Assurances, securing a Provision, either in one Sum or by way of Annuity, in case of accident or of Infirmary which shall permanently incapacitate the Assured from following his or her occupation; also, against other Accidents which shall not permanently disable the Assured from following his or her occupation; also, to make Assurances, securing a Provision in the event of Death or of Accident or Infirmary permanently incapacitating the Assured from following his or her occupation, the Provision to be paid upon whichever event may first happen; also, to make Insurances on Property against Loss or Damage by Fire, and to advance Money to the Assured.
DATE OF COMPLETE REGISTRATION - - - -	26 April 1851.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 27 May 1851 to 31 December 1851.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
Deposit account - - - - -	2,527	- -	Loans (net) - - - - -	1,027	3 11
Life assurance - - - - -	£8	17 10	Law charges - - - - -	716	15 3
Fire assurance - - - - -	80	6 3	Stamps - - - - -	48	- -
Interest - - - - -	1	9 1	Advertising - - - - -	70	9 8
Temporary loan - - - - -	350	- -	Printing and stationery - - - - -	40	- -
Burnett and Lang for Curtis's loan (returned) - -	542	5 6	Canvassing - - - - -	188	12 -
			Salaries - - - - -	40	- -
			Commission - - - - -	3	2 6
			Office charges - - - - -	19	19 6
			Furniture - - - - -	72	2 6
			C. J. Clarke - - - - -	81	- -
			Petty cash - - - - -	230	- -
			Rent - - - - -	106	5 -
			Balance at bankers' - - - - -	384	2 10
			Burnett and Lang for Curtis's loan (cancelled) [see other side.]	542	5 6
	£.	3,569 18 8		£.	3,560 18 8

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
To temporary loan - - - - -	350	- -	By loans granted - - - - -	1,150	- -
To Government duty, salaries, tradesmen's bills, &c. -	1,414	14 11	By debts due to the company - - - - -	142	17 -
Balance - - - - -	26	2 10	By office furniture and fixtures - - - - -	113	17 11
	£.	1,790 17 9	By cash at the bankers' - - - - -	384	2 10
				£.	1,790 17 9
			Balance - - - - -	£.	26 2 10

SPECIAL REPORT.

In submitting our report to the directors, we beg to state that we have been attended during our investigation by the accountant and the secretary; that we find the cash book, the journal, and the ledger made up to our entire satisfaction, and the balance sheet as prepared by Mr. Adron to be correct; we have not been able to examine the fire policy books, in consequence of their having been sent to the Sun Fire Office, we have therefore only been enabled to check the cash items from the bankers' book.

We have carefully examined the secretary's petty cash book, and find the larger items to correspond with their respective vouchers, but we wish to direct the notice of the Board to the minor items, amounting to 15*l.* 12*s.* 8*d.* (including among others 4*l.* 16*s.* 10*d.* for Mr. Slater's petty cash, and 2*l.* 2*s.* for allowance of errors), for which no vouchers exist, and beg to suggest that the secretary should in future make out a weekly charge of such items, and submit them to the directors, that the signature of the chairman should be an authority to us to pass the same.

We also call the directors' attention to the clauses (35 to 43) of the Act of Parliament relating to the audit of accounts, and recommend that the period at which the half-yearly accounts are to be made up in future should be at the ends of May and November respectively, in order that the books and accounts may be placed in the hands of the auditors a sufficient length of time for proper examination, and also that the accounts may be printed and circulated to the shareholders 10 days before the ordinary general meeting, as prescribed by the above named Act.

We have requested the accountant to prepare, in addition to the balance sheet, an account of receipts and expenditure during the year, to be placed on the table for the inspection of the shareholders.

We have further had placed in our hands by the finance committee a memorandum of charges objected to by them in the solicitors' accounts, but as the company's accounts are made up to the 31st December 1851, and the particulars do not appear in the minute book until a subsequent date, we have taken the claim of the solicitors in the gross amount, without prejudice to the objections of the finance committee being taken into further consideration by the directors.

Dated this 27th day of January 1852.

(signed) Moses S. Legg, } Auditors.
James Walters, }

81.—BREWERS', DISTILLERS', LICENSED VICTUALLERS' ASSURANCE, &c. COMPANY—*continued.*(1.) BALANCE SHEET from 27 May 1851 to 31 December 1851—*continued.*

Dr.		BALANCE SHEET, 31 December 1851.				Cr.			
		£.	s.	d.			£.	s.	d.
To Capital:					By Loans granted	- - - - -	1,150	-	-
Deposit received on shares - - - - -		2,527	-	-	- Stamp account	- - - - -	28	14	6
Temporary loan - - - - -		350	-	-	- Debts due to the Company	- - - - -	142	17	-
					- Office furniture and fittings	- - - - -	113	17	11
					- Sundry Expenses as under:				
- Liabilities:					By expenses of registration	- - - - -	£. 5	8	6
Government duty, salaries, tradesmen's bills, &c. -		1,414	14	11	Advertising	- - - - -	116	10	4
- Life assurance - - - - - £.135 9 -					Printing and stationery	- - - - -	387	13	3
- Fire „ - - - - - 42 7 10					Canvassing for agents	- - - - -	211	2	-
- Interest on loans, &c. - - - - - 48 19 1					Law charges	- - - - -	980	18	11
					Salaries	- - - - -	801	4	8
					Rent	- - - - -	93	5	-
					Office charges	- - - - -	66	-	11
					Travelling expenses, medical fees, au-				
					ditors, accountant, commission, &c.		36	15	-
					By cash at bankers' - - - - -	- - - - -	2,698	18	7
							384	2	10
£.		4,518	10	10		£.	4,518	10	10

(signed) *H. Adron*, Accountant.
 (signed) *Moses S. Legg*,
James Walters, } Auditors.

(2.) BALANCE SHEET from 1 January 1852 to 30 June 1852.

RECEIPTS.					EXPENDITURE.							
		£.	s.	d.			£.	s.	d.			
Balance in hand (1 January 1852)	-	-	-	-	384	2	10	Canvassing	-	134	2	-
Temporary loans	-	-	-	-	675	-	-	Furniture, printing, and carpenter's work	-	38	12	5
Loans repaid	-	-	-	-	182	4	8	Duty on fire insurance	-	63	17	10
Life assurance	-	-	-	-	105	1	4	David Jones, Esq., for tables	-	21	-	-
Interest on loans	-	-	-	-	10	-	-	Manager, for season ticket and expenses	-	60	-	-
C. J. Clarke, Esq.	-	-	-	-	97	9	9	Law charges	-	26	6	-
Deposit account and calls on shares	-	-	-	-	423	-	-	Petty cash	-	74	17	10
Commission on fire business	-	-	-	-	2	7	8	Salaries	-	183	6	8
From Sun Fire Office for alterations	-	-	-	-	10	-	-	Sun Fire Office	-	30	-	-
								Advertising	-	94	11	3
								Rent	-	100	-	-
								House expenses (cleaning offices and coals)	-	12	1	6
								Loans repaid	-	770	-	-
								Printing and stationery	-	173	7	-
								Commission	-	4	-	-
								Iron safe	-	26	-	-
								Interest	-	12	13	-
								Balance	-	64	10	9
	£.	1,889	6	3					£.	1,889	6	3

LIABILITIES AND ASSETS.

LIABILITIES.					ASSETS.				
					</				

Balance brought down - - - - - £. 551 12 7

We have compared the above statement with the accounts and vouchers of the Brewers', Distillers', &c. Assurance Company, and report the same to be correct.

24 July 1852.

(signed) *James Walters*,
Frederick Charles Ward, } Auditors.

BREWERS', DISTILLERS', LICENSED VICTUALLERS' ASSURANCE, &c., COMPANY—continued.

BALANCE SHEET, 30 June 1852.

R E C E I P T S.				E X P E N D I T U R E.										
	£.	s.	d.	£.	s.	d.		£.	s.	d.	£.	s.	d.	
To Capital deposit received on shares	-	2,547	-	-			By Loan account and debts to the Company	928	17	9				
- Capital amount received on call of 10 s. per share	-	413	-	-	2,960	-	- Stamp agency and interest accounts	-	117	2	2			
							- Office furniture and fixtures	-	140	17	5			
- Temporary loan, and interest thereon	-	-	-	207	2	4	- Sundry expenses and accounts paid off	-	718	9	2			
- Liabilities for salaries, tradesmen's bills, interest to shareholders, &c.	-	-	-	1,239	12	8					1,905	6	6	
- Life assurance account	-	250	17	-			- Charges account to 31st December 1851 (preliminary expenses)	-	-	-	2,698	18	7	
- Fire insurance account	-	12	7	10			- Cash at the bankers	-	-	-	68	2	5	
- Commission	-	2	7	8	265	12	6							
					£.	4,672	7	6			£.	4,672	7	6

We have compared the above statement with the accounts and vouchers of the Brewers', Distillers', &c., Assurance Company, and report the same to be correct.

24 July 1852.

(signed) James Walters,
Frederick Charles Ward, } Auditors.

82.—ATHENÆUM LIFE ASSURANCE SOCIETY.

PLACE OF BUSINESS - - - - - No. 30, Sackville-street, Piccadilly, in the County of Middlesex.
OBJECT - - - - - The usual Business of a Life Assurance Society.
DATE OF COMPLETE REGISTRATION - - - - - 14 May 1851.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 30 June 1851 to 30 June 1852.

R E C E I P T S.				E X P E N D I T U R E.			
	£.	s.	d.		£.	s.	d.
To Capital and deposits - - - - -	18,515	3	2	By Preliminary expenses - - - - -	2,585	16	7
- Premiums - - - - -	4,419	5	2	- Advertisements - - - - -	241	4	6
- Commission - - - - -	33	5	7	- Commission - - - - -	450	15	11
- Loans repaid - - - - -	66	6	8	- General expenditure, wages, coals, house and travelling expenses - - - - -	452	6	7
- Profit and loss - - - - -	18	-	7	- Salaries and agency expenses - - - - -	1,041	11	10
				- Directors' fees - - - - -	293	4	6
				- Medical fees - - - - -	260	12	3
				- Printing and stationery - - - - -	133	11	2
				- Rent, rates, and taxes - - - - -	377	19	-
				- Deposit returned - - - - -	2,264	13	7
				- Profit and loss - - - - -	73	3	3
				- Furniture - - - - -	512	9	7
				- Cross assurance - - - - -	392	15	9
				- Invested in securities - - - - -	5,020	-	-
				- Balance—			
				At bankers' - - - - -	£. 8,056	3	8
				In manager's hands - - - - -	189	12	-
				Agents - - - - -	706	1	-
							8,951 16 8
£.	23,052	1	2	£.	23,052	1	2

83.—LONDON MONETARY ADVANCE AND LIFE ASSURANCE COMPANY—*continued.*

(2.) BALANCE SHEET for the Half-year ending 30 June 1852.

C L A I M S.			A S S E T S.		
	£.	s. d.		£.	s. d.
To Capital, as per deed, as under, viz.:			By Loans in course of repayment - - - - -	4,221	5 11
2,155 shares issued at 5 l. per share	10,775	- -	- Cash balance in hand - - - - -	494	18 8
3,845 shares for issue - - -	19,225	- -	- Preliminary expenses, after a reduction of 50 l., for the half-year ending 31 December 1851 - - -	1,282	6 1
	30,000	- -	- Office furniture and fittings - - - - -	427	6 10
- Temporary advance made by directors to extend profitable operations of the company - - - - -	1,000	- -	- Interest due on loans in course of repayment - -	50	- -
- Accounts unpaid - - - - -	101	3 11	- Capital, per contra, subscribed for, and not called up - - - - -	£. 5,566	12 6
- Amount of reserve fund, being the surplus profit for the half-year ending 31 December 1851, after paying 5 per cent. dividend, and reducing the preliminary expenses, 50 l. - - - - -	16	11 5	- Shares for issue - - - - -	19,225	- -
- Balance of profit and loss, net amount of profit realised for the half-year ending 30 June 1852 - - - - -	149	14 8		24,791	12 6
	£.	31,267 10 -		£.	31,267 10 -

(signed) *Devon, Chairman.*
Stephen Hutchinson, jun., Secretary.

AUDITORS' REPORT.

We hereby certify that this balance sheet for the half-year ending 30 June 1852 is correct, and that the net profits admit of a dividend of five per cent. per annum being declared on the capital subscribed, and 50 l. being paid in reduction of the preliminary expenses account.

August 1852.

(signed) *W. Charles Wryghte,* } Auditors.
Robert Warren,

(3.) BALANCE SHEET for the Half-year ending 31 December 1852.

C L A I M S.			A S S E T S.		
	£.	s. d.		£.	s. d.
To Capital, as per deed, as under, viz.:			By Loans in course of repayment - - - - -	4,410	14 11
2,190 shares, issued at 5 l. per share	10,950	- -	- Cash balance in hand - - - - -	979	- 5
3,810 shares for issue - - -	19,050	- -	- Preliminary expenses, after a reduction of 100 l. for the year ending the 30 June 1852 - - - - -	1,232	6 1
	30,000	- -	- Office fittings and furniture - - - - -	426	10 -
- Amount raised on the security of the Company's debentures, bearing interest at 5 per cent. - - - - -	835	- -	- Interest due on loans in course of repayment - -	50	- -
- Accounts unpaid - - - - -	195	7 4	- Capital, per contra, subscribed for, and not called up - - - - -	£. 5,058	19 -
- Amount of reserve fund, being the surplus profit for the year ending 30 June 1852, after paying 5 per cent. dividend, and reducing the preliminary expenses 100 l. - - - - -	21	3 4	- Shares for issue - - - - -	19,050	- -
- Balance of profit and loss, net amount of profit realised for the half-year ending 31 December 1852 - - - - -	242	16 4	- Debts due to the company - - - - -	86	16 7
	£.	31,294 7 -		£.	31,294 7 -

(signed) *Devon, Chairman.*
Robert Jones, Secretary.

AUDITORS' REPORT.

We hereby certify, that this balance sheet for the half-year ending 31 December 1852 is correct, and that the net profits admit of a dividend of 5 per cent. per annum being declared on the capital subscribed, and 50 l. being paid in reduction of the Preliminary Expenses Account.

7 February 1853.

(signed) *W. Charles Wryghte,* } Auditors.
Robert Warren,

83.—LONDON MONETARY ADVANCE AND LIFE ASSURANCE COMPANY—*continued.*

(4.) BALANCE SHEET for the Half-year ending 30 June 1853.

LIABILITIES.		ASSETS.	
	£. s. d.		£. s. d.
To Capital, per deed, as under; viz., 2,216 shares issued at 5 <i>l.</i> per share - - - - £. 11,080 - -		By Loans in course of repayment - - - - -	7,130 10 2
3,784 shares for issue - - - - 18,920 - -		- Cash Balances; viz., at London and Westminster Bank - - - - - £. 246 3 10	
	30,000 - -	In Secretary's hands - - - - - 5 10 2	
- Temporary advance made by Directors to extend the profitable operations of the company - - - -	500 - -	- Office fittings and furniture - - - - -	251 14 -
- Debenture capital secured on the Company's bonds, bearing interest at five per cent. per annum - -	1,160 - -	- Preliminary Expenses:	426 10 -
- Amounts unpaid at this date, viz.:		Amount expended in establishing the Company, viz.: Law expenses, including cost of deed of incorporation - - - - -	387 9 7
Sundry accounts - - - - £. 147 19 6		Advertising, salaries, printing, and stationery, rent and taxes, commission, &c. - - - - -	944 16 6
Unclaimed dividends - - - - 14 11 2			1,332 6 1
Interest due to bondholders to 30th June - - - - - 15 3 8	177 14 4	Deduct amount of reduction to 31st December 1852, being at the rate of 100 <i>l.</i> per annum, in accordance with a resolution of the proprietors passed at the first half-yearly meeting of the Company - - - - -	150 - -
- Amount of reserve fund, being surplus profit after paying dividend to 30th December 1852, and reducing the preliminary expenses 150 <i>l.</i> - - - - -	150 6 -	- Interest due on loans in course of repayment - - - - -	50 - -
- Balance of profit and loss, net amount of profit realised for the half-year ending the 30th June 1853 - -	635 16 -	By Capital, per contra, viz.:	
		Amount unpaid on shares subscribed for - - - - - £. 4,662 16 1	
		Shares for issue - - - - - 18,920 - -	
			23,582 16 1
	£. 32,623 16 4		£. 32,623 16 4

Devon, Chairman.
Robert Jones, Secretary.

We hereby certify that the above balance sheet for the half-year ending the 30th of June 1853, corresponds with the Books of the Company; and that the net profits admit of the payment of a dividend at the rate of 6*l.* per cent. per annum on the capital subscribed, in addition to 50*l.* applied to the reduction of the preliminary expenses account.

(signed) W. Charles Wryghte, } Auditors.
Robert Warren,

27 July 1853.

(5.) BALANCE SHEET for the Half-year ending 30 June 1854.

LIABILITIES.		ASSETS.	
	£. s. d.		£. s. d.
To Capital, per deed, as under, viz.; 2,730 shares issued at 5 <i>l.</i> per share - - - - - £. 13,650 - -		By Loans granted for one, two, and three years, and now in course of repayment - - - - -	13,337 16 7
3,270 shares for issue - - - - - 16,350 - -		- Cash Balances, viz.: At London and Westminster Bank - - - - - £. 165 12 4	
	30,000 - -	In secretary's hands - - - - - 1 7 7	
- Temporary advance made by Directors to extend the profitable operations of the Company - - - - -	500 - -	- Office fittings and furniture - - - - -	166 19 11
- Debenture capital, secured on the Company's bonds, bearing interest at 5 per cent. per annum - - - - -	3,265 - -	- Preliminary Expenses:	426 10 -
- Amount advanced by Directors of Accumulative Life Fund and General Assurance Company, bearing interest at 5 per cent. per annum - - - - -	186 10 1	Amount expended in establishing the Company, viz.: Law expenses, including cost of settlement - - - - -	£. 387 9 7
Amounts unpaid to this date:		Advertising, salaries, printing and stationery, rent and taxes, commission, &c. - - - - -	951 10 6
Sundry accounts - - - - - £. 527 1 10			1,339 - 1
Unclaimed dividends - - - - - 9 6 11		Deduct amount of reduction to 31st December 1853, being at the rate of 100 <i>l.</i> per annum, in accordance with a resolution of the proprietors passed at the first half-yearly meeting of the company - -	250 - -
Interest due to bondholders on debentures to 30th June - - - - - 45 8 3	581 17 -	- Interest due on loans in course of repayment - - - - -	50 - -
- Amount of Reserve Fund, being surplus profit to December 1853, after paying dividend and Directors' fees, and reducing the preliminary expenses to the extent of 250 <i>l.</i> - - - - -	441 12 11	- Capital, per contra, viz.:	
- Balance of profit and loss, being net amount of profit realised for the half-year ending 30th June 1854 - - - - -	699 16 10	Amount unpaid on shares subscribed for - - - - -	4,259 4 6
		Shares for issue - - - - - 16,345 5 9	
	£. 35,074 16 10		20,604 10 8
			£. 35,074 16 10

(signed) Devon, Chairman.
Robert Jones, Secretary.

We hereby certify that the above balance sheet for the half-year ending 30th June 1854 corresponds with the books of the Company, and that the net profits admit of the payment of a dividend of 7*l.* per cent. per annum on the capital subscribed, in addition to 50*l.* applied in reduction of the preliminary expenses account.

4 August 1854.

(signed) W. Charles Wryghte, } Auditors.
Robert Warren,

(signed) Robert Jones, Secretary.

83.—LONDON MONETARY ADVANCE AND LIFE ASSURANCE COMPANY—*continued.*

(6.) BALANCE SHEET for the Half-year ending 31 December 1854.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
To Capital, per deed, as under; viz., 2,730 shares, issued at 5 <i>l.</i> per share - - - - £.13,650 - -			By Loans granted for one, two, and three years, and now in course of payment - - - - -	15,538	1 -
3,270 shares for issue - - - 16,350 - -			- Cash balances; viz., at London and Westminster Bank - - - - - £.920 14 7		
	30,000	- -	In Secretary's hands; viz. for payment of interest on debentures £. 11 7 5		
- Temporary advance on the security of the Directors to extend the profitable operations of the Company - - - - -	1,000	- -	Petty cash - - - - 7 1 5		
- Debenture capital secured on the Company's bonds, bearing interest at five per cent. per annum - -	3,935	- -		18 8 10	
- Amount advanced by Directors of Accumulative Life Fund and General Assurance Company, bearing interest at five per cent. per annum - - - -	221	2 8	- Office fittings and furniture - - - - -	426	10 -
- Amounts unpaid to this date:			- Preliminary Expenses:		
Sundry accounts - - - - £.512 5			Amount expended in establishing the Company; viz., Law expenses, including cost of deed of settlement 387 9 7		
Unclaimed dividends - - - - 12 - 7			Advertising, salaries, printing and stationery, rent and taxes, commission, &c. - - - - 951 10 6		
Interest due to bondholders on debentures to 31st December 1854 - - 56 7 3				1,339	- 1
	580	12 10	Deduct amount of reduction to 30th June 1854, being at the rate of 100 <i>l.</i> per annum, in accordance with a resolution of the proprietors passed at the first half-yearly meeting of the Company - - - - - 300 - -		
- Amount of Reserve Fund, being surplus profit to June 1854, after paying dividend and Directors' fees, and reducing the preliminary expenses to the extent of 300 <i>l.</i> - - - - -	585	16 10		1,039	- 1
- Balance of profit and loss; net amount of profit realised for the half-year ending 31st December 1854 - - - - -	720	12 5	- Interest due on loans in course of repayment - - - - -	50	- -
			By Capital, per contra, viz.:		
			Amount unpaid on shares subscribed for - - - - - £.2,705 4 6		
			Shares for issue - - - - 16,345 5 9		
				19,050	10 3
	£.	37,043 4 9		£.	37,043 4 9

(signed) *Devon*, Chairman.
Robert Jones, Secretary.

We hereby certify that the above balance sheet for the half-year ending 31st December 1854, corresponds with the Books of the Company, and that the net profits admit of the payment of a dividend of 7*l.* per cent. per annum on the capital subscribed, in addition to 50*l.* applied in reduction of the preliminary expenses accounts.

3 February 1855.

(signed) *Robert Warren*, }
Thomas Hatch, } Auditors.

84.—THE NATIONAL PROVINCIAL LIFE ASSURANCE SOCIETY.

PLACE OF BUSINESS - - - - - 34, Moorgate-street, City.

OBJECTS - - - - - { Assurance on Lives, Survivorships, Annuities, Endowments and all other business usually transacted by Life Assurance Companies.

DATE OF COMPLETE REGISTRATION - - - - 16th July 1851.

84.—THE NATIONAL PROVINCIAL LIFE ASSURANCE SOCIETY—*continued.*

ACCOUNTS Registered since the Return of March 1852.

(1.) BALANCE SHEET from 1 June 1851 to 31 July 1852.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Paid-up Capital - - - - -	5,790	11 9	By Preliminary expenses, including cost of deed of settlement, registration fees, lease of premises, law and incidental expenses - - - - -	406	13 1
- Premiums on policies issued to this date - - - - -	3,358	8 5	- Travelling expenses, including expenses of appointing agents and medical referees, superintendent's salary, and expenses of formation of local Boards -	730	17 1
Less,			- Brokerage - - - - -	323	11 9
Loans to policy-holders unpaid, per contra - - - - -	212	12 10	- Stationery, account books, and engraving -	237	4 3
Net amount received to date - £. 3,145 15 7			- Printing, including office forms, agents' outfits, and show boards - - - - -	450	14 7
			- Advertisements - - - - -	235	19 9
- Interest on loans - - - - -	82	1 5		2,385	- 6
- Policy-holders' stamps - - - - -	58	14 6	- Current Expenses (<i>see</i> Profit and Loss Account):		
- Outstanding claims - - - - -	59	1 8	Rent and taxes - - - - -	126	6 11
	117	16 2	Commission - - - - -	297	2 6
			Agents' expenses - - - - -	73	- 8
			Postage and carriage of parcels - - -	97	18 1
			Petty expenses - - - - -	59	8 5
			Medical fees, including medical officers' salaries - - - - -	407	1 -
			Law expenses, including returns to registration office and registrar's fees - - - - -	50	9 9
				1,111	7 4
			- Charges for Management, viz.:		
			Salaries - - - - -	742	2 7
			Wages - - - - -	53	18 6
			Office expenses - - - - -	48	7 5
				844	8 6
			- Manchester Branch expenses - - - - -	190	6 7
			- Balance of loans on security - - - - -	1,195	13 2
			- Loans to policy-holders - - - - -	212	12 10
			- Furniture and fixtures - - - - -	429	9 5
			- Agents' balances - - - - -	713	6 8
			- Bills receivable - - - - -	330	- -
			- Cash in hand and at bankers - - -	1,918	14 11
			- Petty cash balance - - - - -	17	17 10
				2,266	12 9
£.	9,348	17 9	£.	9,348	17 9

PROFIT AND LOSS ACCOUNT.

Dr.			Cr.		
	£.	s. d.		£.	s. d.
To Office Expenses and Salaries, as under:			By Premiums on policies effected, as under - - -	3,358	8 5
Salaries - - - - -	742	2 7	19 Policies on loans (the office holding personal security for the repayment), representing -	4,200	- -
Wages - - - - -	53	18 6	775 Policies effected on lives without loans, representing - - -	119,660	- -
Office expenses - - - - -	48	7 5	794 Total - - £. 123,860 - -		
Rent and taxes - - - - -	126	6 11			
Agents' expenses - - - - -	73	- 8			
Postages and carriage of parcels - -	97	18 1			
Petty expenses - - - - -	59	8 5			
Law expenses - - - - -	50	9 9			
	1,251	12 4			
- Commission - - - - -	297	2 6			
- Medical fees and medical officers' salaries - -	407	1 -			
- Manchester Branch expenses - - - - -	190	6 7	By interest on loans - - - - -	82	1 5
- Preliminary expenses, 2,385l. 0s. 6d. (It is proposed to liquidate these expenses by writing off 238l. per annum to this account, for 10 years, say) - -	238	- -			
- Balance, being net profit (subject to policy risks) carried down - - - - -	1,056	7 5			
£.	3,440	9 10	£.	3,440	9 10
			By Balance brought down, being net profit, (subject to policy risks) - - - - -	1,056	7 5

84.—THE NATIONAL PROVINCIAL LIFE ASSURANCE SOCIETY—*continued.*

GENERAL BALANCE SHEET, showing the Amount of Capital paid up and Profits made by this Society;
also showing the Expenditure and Appropriation of the same, from 1 June 1851 to 31 July 1852.

PROFIT AND LOSS ACCOUNT.

<i>Dr.</i>			<i>Cr.</i>		
To Capital called up :		£. s. d.	By Preliminary Expenses, viz. :		£. s. d.
Deposit of 1 <i>l.</i> per share on 7,480 shares - - - - -	7,480 - -		Expenses of formation of society, law charges, printing, stationery, expenses of appointing agents, advertisements, account books, and incidental expenses - - -	2,385 - 6	
Less,			Less,		
Amount unpaid by shareholders on account of the deposit, bearing interest at 5 per cent. (<i>see</i> Statement of Assets) - - - - -	1,689 8 3		Amount written off to profit and loss -	238 - -	
		5,790 11 9			2,147 - 6
Subscribed capital - - - - -	37,400 - -		By Balance of loans on security - - - - -		1,195 13 2
Amount paid up and due by shareholders - - - - -	7,480 - -		- Loans to policy-holders - - - - -		212 12 10
Capital not called up - - £-29,920 - -			- Agents' balances - - - - -		713 6 8
			- Office furniture, &c. - - - - -		429 9 5
To Policy-holders' stamps - - - - -	58 14 6		- Balance in hand, as under :		
- Outstanding claims - - - - -	59 1 8		Bills receivable - - - - -	330 - -	
		117 16 2	Cash on hand and at bankers - -	1,918 14 11	
- Balance of profits and loss - - - - -		1,056 7 5	Petty cash balance - - - - -	17 17 10	
					2,266 12 9
		£. 6,964 15 4			£. 6,964 15 4

STATEMENT of ASSETS, 31 July 1852.

	£. s. d.
Balance of loans on security - - - - -	1,195 13 2
Loans to policy-holders - - - - -	212 12 10
Furniture and fixtures - - - - -	429 9 5
Balance of deposit due from sundry shareholders - - - - -	1,689 8 3
Agents' balances - - - - -	713 6 8
Bills receivable - - - - -	£. 330 - -
Cash in hand and at bankers - - - - -	1,918 14 11
Petty cash balance - - - - -	17 17 10
	2,266 12 9
Assets - - - £.	6,507 3 1

To the Directors of the National Provincial Life Assurance Society.

London, 25 August 1852.

Gentlemen,
In accordance with the authority given to us by you, we have audited the books and accounts of your Society from its formation, say May 1851 to 31st July 1852.

Your office having been so recently established, we have considered it our duty to proceed with the investigation with the greatest minuteness. We have therefore thoroughly checked the whole of the postings of your journal, cash-book, and ledger, and compared the same with the vouchers. We have much pleasure in stating that we find the books correctly kept and balanced by double entry, and all the entries properly vouched. We have suggested to your officers that a profit and loss account should be drawn out; it is submitted to you herewith.

We have, &c.

(signed) *James Hutton*, 46, Moorgate-street, Accountant, }
Henry Chatteris, 29, Gresham-street, ditto, } Public Auditors.
Wm. H. Funnell, 6, Old Jewry, ditto, }

84.—THE NATIONAL PROVINCIAL LIFE ASSURANCE SOCIETY—*continued.*

(2.) BALANCE SHEET from 31 July 1852 to 31 July 1853.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Cash balance, 31 July 1852 - - - -	2,979	19 5	By Outstanding claims to 31 July 1852 - - - -	59	1 8
Capital :			- Preliminary Expenses :		
Amount paid up from 31 July 1852 to 31 July 1853	4,209	8 3	Amount incurred from 1 August 1852 to 31 July 1853	2,626	8 10
- Premiums on Policies :			By Current Expenses :	£.	s. d.
From 31 July 1852 to 31 July 1853 - - -	8,127	9 6	Rent and taxes - - - -	179	17 4
- Consideration money received for annuities - -	573	11 6	Agents' expenses - - - -	95	17 -
- Loans repaid - - - - -	1,707	18 4	Postage and carriage of parcels - - -	84	10 3
- Interest received on investments - - - -	173	17 7	Petty expenses - - - -	88	11 8
- Amount received from Fire Company in consideration of expenses incurred in establishing agencies, &c. -	250	- -	Medical fees, including medical officers	443	6 -
- Amount received for lease and fixtures of premises lately occupied by the Company - - - -	250	6 6	Law expenses, including returns to registration office, registrar's fees, &c. -	127	5 5
- Transfer fees, &c. - - - - -	9	7 -	Printing - - - - -	79	1 8
- Policy-holders' stamps - - - £.46 2 7			Stationery - - - - -	77	4 2
- Outstanding accounts due for sundries 573 7 3			Office and house expenses - - -	73	17 8
- Claim not yet paid - - - 300 - -			Advertisements - - - -	316	4 10
	919	9 10	Receipt stamps - - - -	13	6 3
- Commission on re-assurances - - - - -	8	15 10		1,579	2 3
			- Charges for Management :		
			Salaries - - - - -	980	10 5
			Directors' and auditors' remuneration -	531	10 -
			Wages - - - - -	49	7 6
				1,561	7 11
			Expenses of branch offices - - - -	449	12 4
			Commission - - - - -	579	18 3
			Cash advanced on mortgage and other securities -	3,855	- -
			Loans to policy-holders - - - - -	688	12 7
			Sundry balances due - - - - -	282	3 5
			Amount due for premises in Moorgate-street -	220	3 6
			Claims during the year - - - - -	903	5 7
			Annuities paid - - - - -	10	- -
			Proprietors' dividend - - - -	£. 171	19 8
			Less amount unclaimed - - - -	10	6 6
				161	13 2
			Re-assurances - - - - -	127	2 6
			Furniture for branch offices - - - -	47	3 -
			Income-tax - - - - -	16	- 10
			Agents' balances, and amounts in hands of local secretaries - - - - -	1,709	18 7
			- Cash Balances :	£.	s. d.
			Deposited with bankers at call -	2,000	- -
			Balance of current account at banker's	2,259	12 -
			Short bill - - - - -	21	- -
			Petty cash balances at London and branch offices - - - -	52	17 4
				4,333	9 4
£. 19,210 3 9			£. 19,210 3 9		

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
To Outstanding accounts - - - -	573	7 3	By Loans on security - - - - -	3,342	14 10
- Policy-holders' stamps - - - -	104	17 1	- Loans to policy-holders - - - -	901	5 5
- Unclaimed dividends - - - -	10	6 6	- Furniture and fixtures - - - -	476	12 5
- Claim not yet paid - - - -	300	- -	- Sundry balances due - - - -	282	3 5
	988	10 10	- Amount due from premises in Moorgate-street -	220	3 6
Amount reserved to meet current risks - - - -	3,000	- -	- Agents' balances - - - - -	1,709	18 7
	3,988	10 10	- Cash deposited with bankers at call - £. 2,000 -	- -	- -
Balance in favour of Society - - - -	7,277	16 8	- Balance of current account -	2,259	12 -
			- Short bill - - - - -	21	- -
			- Petty cash balances - - - -	52	17 4
£. 11,266 7 6				4,333	9 4
			£. 11,266 7 6		
			Balance of Assessments over Liabilities - - - -	£.	7,277 16 8

Examined, and found correct.

(signed) *James Hutton, Accountant,*
Henry Chatteris, ditto, } Public Auditors.
William Henry Furnell, ditto,

London, 7 September 1853.

84.—THE NATIONAL PROVINCIAL LIFE ASSURANCE SOCIETY—*continued.*

(3.) BALANCE SHEET from 1 August 1853 to 31 July 1854.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
Balance, 1st August 1853	6,545	14 10	By Sundry balances and outstanding accounts, 1st August 1853	573	7 3
Premiums 1st August 1853 to 31st July 1854	12,083	19 8	Claim admitted, since paid	300	—
Annuities, consideration money received from 1st August 1853 to July 1854	4,243	—			
Investments, amounts repaid	5,704	7 6	— Preliminary expenses from 1st August 1853 to 31st July 1854	—	873 7 3
Interest on investments and prompt payment of claims	500	18 5	— Current expenses, as under:		221 —
Commission on re-assurances	33	7 4	Rents, rates, and taxes	325	6 5
Transfer fees	8	15 —	Printing	215	1 6
Sundry balances and outstanding accounts	1,607	9 8	Stationery	129	19 9
Claim admitted, but not yet due	100	—	Advertisements	225	2 9
Unclaimed dividends	5	5 11	Postage and carriage of parcels	85	7 3
			Banker's commission on drafts	2	2 8
			Medical fees and medical officer's salary	626	15 9
			Law expenses	68	18 11
			Office and house expenses	84	18 9
			Miscellaneous expenses	133	6 2
			Policy and receipt stamps	181	4 —
					2,078 3 11
			— Charges for Management, as under:		
			Directors' and auditors' fees	718	19 6
			Wages	57	6 6
			Salaries	941	1 6
					1,717 7 6
			— Sundries:		
			Branch offices	789	—
			Agents' expenses	86	12 1
			Agents' commission	769	19 2
					1,639 11 9
			— Claims:—During the year	2,347	17 4
			— Annuities:—During the year	163	7 8
			— Policies:—Paid for surrender	11	11 —
					2,522 16 10
			— Dividend:—Interest on paid-up capital	—	489 19 7
			— Extension expenses	—	1,458 17 7
			— Investments, as under:		
			On mortgages and deposits of deeds	5,350	—
			On bonds and other securities	5,075	—
			On life interests and reversions	500	—
			On loans to policy-holders	1,149	14 11
			On re-assurances	354	8 10
			On lease of premises and furniture and fixtures	756	17 4
					13,186 1 1
			— By balances, as under:		
			Due by agents and branch offices	1,267	13 11
			Ditto - ditto, for premiums, the days of grace on which have not yet expired	893	3 3
			Sundry balances and interest to date	481	19 6
			Petty cash balances at chief offices and branches	50	2 9
			Cash at bankers	£. 1,532	11 2
			Ditto - ditto, at call	2,000	—
					3,532 11 2
			Short bills and country cheques	251	17 1
			Cash in house	168	5 4
					420 2 5
					6,645 13 —
					£. 30,832 18 6

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
Outstanding accounts and sundry balances	1,607	9 10	By Balance of loans on mortgage	2,200	—
Claim admitted, not yet due	100	—	Loans to policy-holders	5,563	7 4
Unclaimed dividends	15	12 5	Life interests and reversions	2,051	— 4
			Lease of premises and furniture and fixtures	1,234	9 9
			Re-assurances	354	8 10
					12,202 6 3
			Due by agents and branch offices	1,267	13 11
Policy Risk Fund:—Amount reserved for future claims	10,000	—	Due for premiums, the days of grace on which have not yet expired	893	3 3
Balance in favour of Society (exclusive of 40,000 <i>l.</i> , amount of Guarantee Fund not called up), increased value of premises, and Preliminary and Extension Expense Fund, to be hereafter repaid	7,124	17 —	By sundry balances and interest to date	481	19 6
			— Petty cash balances at chief offices and branches	50	2 9
			Cash at bankers	£. 1,532	11 2
			Ditto deposited, at call	2,000	—
					3,532 11 2
			Short bills and country cheques	251	17 1
			Cash in house	168	5 4
					420 2 5
					6,645 13 —
					£. 18,847 19 3
			— Balance in favour of Society (exclusive of 40,000 <i>l.</i> , amount of Guarantee Fund not called up), increased value of premises, and Preliminary and Extension Expense Fund, to be hereafter repaid		7,124 17 —

Examined, and found correct.

(signed) Henry Chatteris, Accountant.
Wm. H. Furnell, ditto.
James Hutton, ditto.

84.—THE NATIONAL PROVINCIAL LIFE ASSURANCE COMPANY—continued.

GENERAL BALANCE SHEET for the Year ending 31 July 1855.

RECEIPTS.		EXPENDITURE.		
	£. s. d.		£. s. d.	£. s. d.
To Capital paid up - - - - -	10,000 - -	By Preliminary expenses - - - -	4,030 - -	
- Amount subscribed - - - £. 50,000 - -		Less amount written off this year -	403 - -	3,627 - -
Less amount paid up - - - 10,000 - -		- Extension expenses - - - -	2,381 2 9	
		Less amount written off this year -	158 14 10	2,222 7 11
Capital not called up - - - £. 40,000 - -		- Investments as under:		
		Balance of loans on mortgage and other securities - - - -	11,729 9 3	
- Outstanding accounts and sundry balances - - -	412 4 7	Loans to policy-holders - - -	3,185 8 5	
- Loan Guarantee Fund (amount at credit of this account)	5 11 6	Life interest and reversions - -	500 - -	
- Assurance Fund (amount reserved for future claims and profit) - - - - -	18,876 15 8	Leases of premises, and furniture and fixtures at chief offices and branches	1,523 17 -	16,938 14 8
		- Balances as under:		
		Due by agents and branch offices -	1,997 5 -	
		Due for premiums, the days of grace on which have not yet expired -	823 13 -	
		Ditto - ditto - for town premiums -	132 3 9	
		Sundry balances, and interest to date	626 16 2	
		Petty cash balances at chief office and branches - - - - -	31 16 -	
		Cash in hand and at bankers' - -	2,984 15 3	6,506 9 2
	£. 29,294 11 9		£. 29,294 11 9	

STATEMENT of ASSETS and LIABILITIES on 31 July 1855.

LIABILITIES.		ASSETS.		
	£. s. d.		£. s. d.	£. s. d.
To Outstanding accounts and sundry balances - - -	412 4 7	By Balance of loans on mortgage and other securities - - - - -	11,729 9 3	
- Balance in favour of Society - - - - -	23,032 19 3	- Loans to policy-holders - - -	3,185 8 5	
		- Life interests and reversions - -	500 - -	
		- Leases of premises, and furniture and fixtures at chief office and branches -	1,523 17 -	16,938 14 8
		- Due by agents and branch offices -	1,997 5 -	
		- Ditto for premiums, the days of grace on which have not yet expired -	823 13 -	
		- Ditto for town premiums - - -	132 3 9	
		- Sundry balance and interest to date -	626 16 2	
		- Petty cash balances at chief offices and branches - - - - -	31 16 -	
		- Cash in hand and at bankers' - -	2,894 15 3	6,506 9 2
	£. 23,445 3 10		£. 23,445 3 10	

By Balance brought down in favour of Society - - - - - £. 23,032 19 2

Examined, and found correct.

(signed) Henry Chatteris,
27, Milk-street, Cheapside,
William Henry Furnell,
6, Old Jewry. } Public Accountants.

85.—TIMES FIRE AND PROPERTY ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - No. 32, Ludgate Hill, City.

OBJECTS - - - - - { The Assurance against the risk of Loss or Damage by Fire; the Assurance of terminable interests in Leaseholds, Copyholds, and Property held on Life or Lives; the Assurance of Titles to Real and Personal Property; the Assurance of Fixed Sums payable at Fixed Periods; and to assure against the risk of Loss or Damage occasioned by Hail.

DATE OF COMPLETE REGISTRATION - - - - 17 September 1851.

ACCOUNTS Registered since the Return of 19 March 1852.

BALANCE SHEET from October 1851 to October 1852.

RECEIPTS.			EXPENDITURE.		
1852 :	£. s. d.		1852 :	£. s. d.	
Amount received by—	£. s. d.		General expenses, law charges, preliminary expenses, and sundries in agents' accounts (remaining to be apportioned over a certain number of years)		1,013 5 9
Subscribed capital - - - - -	1,483 - -		Duty - - - - -		355 19 11
Deposits - - - - -	150 - -		Re-assurances - - - - -		7 13 9
Fire Premiums, New - - - - 1,758 15 -			Policy stamps - - - - -		46 18 6
Fire Premiums Renewal - - - - 71 10 5			Directors' fees - - - - -		153 6 -
	1,830 5 5		Commissions - - - - -		180 - -
Duty - - - - -	468 16 3		Paid on claims - - - - -		539 12 10
Discount on duty - - - - - 16 11 6			Petty cash (some of this " Preliminary expense") - - - - -	£. s. d.	
Interest account - - - - - 1 19 8				- 224 8 9	
Policy stamps - - - - - 18 - 6			Printing and stationery - - - - -	40 2 6	
	36 11 8		Salaries - - - - -	437 12 6	
			Travelling agencies - - - - -	13 19 7	
			Advertisements - - - - -	101 14 2	
					817 17 6
			Balance at bank - - - - -	123 - 9	
			In agents' hands - - - - -	730 18 4	
					853 19 1
	£. 3,968 13 4			£. 3,968 13 4	

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£. s. d.	£. s. d.		£. s. d.	£. s. d.
Deposit on shares - - - - -	- - -	1,483 - -	Subscribed capital due on demand - - - - -	- - -	37,012 - -
Other deposits - - - - -	- - -	150 - -	Deposits due on shares - - - - -	- - -	465 - -
Duty, Stamp-office - - - - -	112 16 4		In agents' hands - - - - -	730 18 4	
Re-assurances - - - - -	113 4 4		At bank - - - - -	123 - 9	
Proportion of rent and salaries - - - - -	168 10 10		Commission upon re-assurances - - - - -	17 - -	
Outstanding accounts, printing and stationery - - - - -	150 - -		Stamps in office - - - - -	9 11 -	
Commission upon guarantees - - - - -	59 2 -		Discount upon duty - - - - -	5 13 2	
		603 13 6			886 3 3
Balance - - - - -	- - -	36,126 9 9			
	£. 38,363 3 3			£. 38,363 3 3	

AUDITORS' REPORT.

We have carefully examined the whole of the accounts of the above-named Company, and having checked all the vouchers and receipts, do hereby certify the above balance to be correct. We have much pleasure in giving our testimony in the clear and satisfactory manner in which the accounts are kept, and we also record our pleasure and satisfaction at the amount of business done in this the first year of the Company's transactions.

12 November 1852.

(signed) Charles Latham, }
Edmund C. Hobson, } Auditors.

Dissolved, by Deed, dated 1st July 1853.

86.—PRINCE OF WALES LIFE AND EDUCATIONAL ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - 105, Regent-street, London.

OBJECTS - - - - - { Life Assurance; Endowments for Educational Purposes; the granting of Loans; the Purchase and Sale of Annuities, Reversions, Contingent Expectations, and other Interests; and generally for the transaction of all matters usually known as Life Assurance, or connected therewith.

DATE OF COMPLETE REGISTRATION - - - 23d September 1851.

ACCOUNTS Registered since the 19th March 1852.

(1.) BALANCE SHEET from 23 September 1851 to 31 December 1852.

INCOME ACCOUNT.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Life premiums - - - - -	3,014	14 2	By Current Expenditure, viz.:		
- Stamps received - - - - -	134	14 9	Stamps paid - - - - -	143	18 6
- Office fees - - - - -	54	5 -	Law charges - - - - -	43	5 8
- Inquiry fees (balance of profit) - - - - -	7	10 -	Petty cash (including messenger's salary, postage, and carriage of parcels, and house expenditure) - - - - -	198	15 5
- Interest account - - - - -	52	18 9	Printing and stationery - - - - -	291	12 7
			Advertisements - - - - -	78	17 5
			Life commission - - - - -	240	11 -
			Travelling expenses (including country and town travellers' salary) - - - - -	213	11 2
			Salaries - - - - -	600	- -
			Medical fees - - - - -	140	18 -
			House expenses (rent, &c.) - - - - -	216	9 -
			Rates and taxes - - - - -	61	- 10
			Charges of management, general - - - - -	57	7 10
			Re-assurance - - - - -	341	6 11
			Interest paid - - - - -	2	14 9
			Government expenses - - - - -	2	13 6
			Gratuities - - - - -	5	- -
			Sickness losses - - - - -	1	10 -
					2,639 4 4
			- Balance (transferred) - - - - -		624 18 4
£.	3,264	2 8	£.	3,264	2 8

CAPITAL ACCOUNT.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
To Capital stock - - - - -	6,173	- -	By Preliminary Expenses, viz.:		
- Deposit account - - - - -	100	- -	Salaries and expenses previous to registration, office fittings, and furniture - - - - -	1,185	12 5
- Instalments on loans - - - - -	215	6 8	Law charges (including registration fees, &c.) - - - - -	378	12 -
- Balance of premium account - - - - -	624	18 4	Printing and stationery - - - - -	122	16 -
			Travelling expenses, establishing branches at Manchester, and other agencies - - - - -	543	17 6
			Share commission - - - - -	307	- -
					2,537 17 11
			- By Assets, viz.:		
			Loans - - - - -	2,910	2 4
			- Balances, viz.:		
			Agents and others - - - - -	747	15 3
			In secretary's hands - - - - -	26	13 7
			Stamps in hand - - - - -	10	1 6
			At banker's - - - - -	880	14 5
£.	7,113	5 -			4,575 7 1
			£.	7,113	5 -

We, the undersigned, have examined the books and accounts of the above Company, and have much pleasure in reporting them, as well as the balance sheet, to be correct.

11 January 1853.

(signed) L. Cowling,
Thos. Saunders,
Henry M. Dunphy, } Auditors.

86.—PRINCE OF WALES LIFE AND EDUCATIONAL ASSURANCE COMPANY—*continued.*

(2.) BALANCE SHEET from 31 December 1852 to 31 December 1853.

CAPITAL ACCOUNT.

<i>Dr.</i>		<i>Cr.</i>	
	£. s. d.		£. s. d.
Capital stock - - - - -	10,000 - -	By Preliminary expenses - - - - -	2,161 14 11
Annuity purchase-money - - - - -	625 - -	- Assets, viz.:	
Deposit account - - - - -	150 - -	Loans - - - - -	5,378 10 5
Instalments on loans - - - - -	1,064 1 4	Building, furniture, and fittings - -	1,139 1 11
Balance of premium account - - - - -	784 4 4	- Balances, viz.:	
		Agents and others - - - - -	1,729 1 4
		In secretary's hands - - - - -	11 6 2
		At banker's - - - - -	2,172 6 2
		Stamps in hand - - - - -	31 4 9
			10,461 10 9
£.	12,623 5 8	£.	12,623 5 8

INCOME ACCOUNT.

	£. s. d.		£. s. d.
Life Premiums:		By Re-assurance - - - - -	668 12 8
New policies - - - - -	4,317 2 9	- Life losses - - - - -	100 - -
Renewals - - - - -	1,469 19 10	- Sickness losses - - - - -	- 18 -
	5,787 2 7	- Annuities paid - - - - -	31 7 1
Stamps received - - - - -	88 6 9	- Current Expenditure, viz.:	
Office fees - - - - -	51 13 6	Stamps paid - - - - -	158 16 9
Inquiry fees (balance of account) - - - - -	4 16 -	Law charges - - - - -	167 16 7
Interest account - - - - -	83 - 8	Petty cash, including messenger's salary, postage, &c. - - - - -	199 10 6
Interest on losses - - - - -	1 5 -	Printing and stationery - - - - -	451 13 9
Profit and loss - - - - -	5 9 -	Advertisements - - - - -	88 19 11
Transfer fees - - - - -	- 15 -	Life commission - - - - -	632 6 9
Rent received - - - - -	105 - -	Travelling expenses, including salary of travellers - - - - -	530 19 10
		Salaries - - - - -	615 10 -
		Medical fees - - - - -	297 1 6
		Rates and taxes - - - - -	114 1 4
		House expenses - - - - -	45 16 10
		Charges of management, general, including agents - - - - -	229 6 3
		Interest paid - - - - -	3 10 -
		Government expenses, registration fees - - - - -	5 5 9
		Directors' fees (to 30th June) - - - - -	795 18 -
		Auditors' fees - - - - -	15 15 -
		Dividends - - - - -	253 12 3
		Rent paid - - - - -	543 7 5
		Expenses of public meetings - - - - -	17 16 4
£.	6,127 8 6		5,167 4 9
		- Balance (transferred) - - - - -	159 6 -
		£.	6,127 8 6

We, the undersigned auditors of the Prince of Wales Life and Educational Assurance Company, having fully examined its accounts, have much pleasure in reporting them, as well as this balance sheet, to be correct.

Dated this 25th February 1854.

(signed) *Frederick S. Isaac,*
Henry M. Dunphy,
Thomas Saunders,
Lawrence Cowling, } Auditors.

86.—PRINCE OF WALES LIFE AND EDUCATIONAL ASSURANCE COMPANY—*continued.*

(3.) BALANCE SHEET from 31 December 1853 to 31 December 1854.

CAPITAL ACCOUNT.

<i>Dr.</i>			<i>Cr.</i>		
	£.	s. d.		£.	s. d.
To Capital stock - - - - -	10,000	- -	By Preliminary expenses - - - - -	2,163	4 11
- Annuity purchase-money - - - - -	907	10 -	- Extension Expenses account - - - - -	616	16 3
- Deposit account - - - - -	150	- -	- Annuities paid - - - - -	88	5 10
- Instalments on loans - - - - -	2,422	11 6	- Dividends in advance, 2½ per cent. on the capital -	250	- -
- Reserve fund last year - - - £. 784 4 4			- Assets, viz.:		
- Annuity carried to Expenditure - 31 7 1			Loans - - - - -	£. 7,151	3 7
- Surplus this year - - - - - 2,633 4 9			Building and furniture account -	1,410	6 10
	3,448	16 2	- Balances, viz.:		
			Agents and others - - - - -	2,168	10 9
			From other offices - - - - -	1,567	3 7
			In secretary's hands - - - - -	3	19 10
			Stamps in hand - - - - -	22	13 -
			At banker's - - - - -	1,486	13 1
				13,810	10 8
£.	16,928	17 8	£.	16,928	17 8

INCOME ACCOUNT.

<i>Dr.</i>			<i>Cr.</i>		
	£.	s. d.		£.	s. d.
To Life Premiums:			By Life losses - - - - -	561	11 5
New - - - - - 5,635 2 1			- Sickness losses - - - - -	30	- -
Renewals - - - - - 4,389 13 8			- Dividends (last year) - - - - -	450	16 10
	10,024	15 9	- Re-assurances - - - - -	2,282	13 2
- Office fees - - - - -	25	12 6	- Current Expenditure, viz.:		
- Inquiry fees, balance of account - - - - -	1	7 -	Stamps paid - - - - -	68	11 9
- Interest account - - - - -	165	18 7	Stamps received - - - - -		
- Interest on losses - - - - -	1	5 -	Stamps returned, various policy-holders - - - - -	6	1 6
- Rent received - - - - -	279	1 9	General law charges - - - - -	89	9 4
			Petty cash, messenger's salary, postage, carriage of parcels, &c. -	217	5 9
			Printing and stationery - - - - -	288	9 -
			Advertisements - - - - -	101	7 3
			Life commissions - - - - -	724	7 10
			Travelling expenses, including salaries and all charges of travellers (two-thirds carried to Extension Expense account) - - - - -	205	12 2
			Salaries - - - - -	771	2 2
			Medical fees - - - - -	336	19 9
			Rates and taxes - - - - -	142	8 4
			House expenses (including coals, gas, repairs of office &c.) - - - - -	84	2 9
			Charge of management, general, being agents' expenses - - - - -	324	11 8
			Interest paid - - - - -	2	12 6
			Government expenses - - - - -	3	11 -
			Gratuities - - - - -	17	- -
			Rent paid - - - - -	511	16 8
			Directors' fees - - - - -	572	5 -
			Auditors' fees - - - - -	42	- -
			Expenses of meetings - - - - -	30	- -
				4,539	14 5
			- Balance to Reserve Fund - - - - -	2,633	4 9
£.	10,498	- 7	£.	10,498	- 7

We the undersigned Directors of the Company have examined and approved this balance sheet.

(signed) *Thomas H. Roberts, Chairman.*
Chs. Jas. Preston,
Henry J. Hose, } Directors.
William Chubb,

10 January 1855.

We the undersigned auditors of the Prince of Wales Life and Educational Assurance Company having fully examined its accounts, have much pleasure in reporting them as well as this balance sheet to be correct.

(signed) *Henry M. Dunphy,*
Lawrence Cowling,
Thomas Saunders, } Auditors.
Frederic S. Isaac,

10 January 1855.

86.—PRINCE OF WALES LIFE AND EDUCATIONAL ASSURANCE COMPANY—*continued.*

(4.) BALANCE SHEET from 31 December 1854 to 31 December 1855.

CAPITAL ACCOUNT.

<i>Dr.</i>			<i>Cr.</i>		
	£.	s. d.		£.	s. d.
To Capital Stock - - - - -	10,000	- -	By Preliminary expenses - - - - -	2,780	1 2
- Annuity purchase money - - - - -	907	10 -	- Extension Expense account - - - - -	771	6 4
- Deposit account - - - - -	150	- -	- Annuities paid - - - - -	157	3 4
- Instalments on loans - - - - -	3,496	3 8	- Dividends in advance (2½ per cent. for the half-year)	250	- -
- Life losses not due - - - - -	869	11 10	- Half premiums lapsed (to write off reserve)	176	3 -
To Reserve Fund:			- Suspense account - - - - -	£. 500	- -
Last year - - - - -	£. 3,448	16 2	- Less from another office - - - - -	250	- -
Surplus this year - - - - -	726	10 9	By Assets, viz.:		
	4,175	6 11	Loans - - - - -	8,507	2 -
	£.	19,598 12 5	Building and furniture account - - - - -	1,561	12 6
			By Balances, viz.:		
			Agents and others - - - - -	2,449	6 8
			From other offices - - - - -	1,302	7 9
			In secretary's hands - - - - -	6	14 9
			Stamps in hand - - - - -	38	1 6
			At banker's - - - - -	1,348	13 5
				15,213	18 7
				£.	19,598 12 5

INCOME ACCOUNT.

	£.	s. d.		£.	s. d.
To Life Premiums:			By Life losses - - - - -	3,873	2 11
New - - - - -	4,760	- 7	- Less received from another office - - - - -	500	- -
Renewals - - - - -	7,072	15 2			
	11,832	15 9	- Sickness losses - - - - -		3,373 2 11
To Office fees - - - - -	15	- -	- Dividends - - - - -		99 11 6
- Transfer fees (balance of account) - - - - -	- 1	- -	- Re-assurances - - - - -		500 - -
- Inquiry fees (balance of account) - - - - -	- 12	- -	- Current Expenditure, viz.:		2,552 9 8
- Interest account - - - - -	211	19 2	Stamps paid - - - - -	£. 74	11 6
- Rent received - - - - -	173	7 7	General law charges - - - - -	88	8 6
- Stamps received - - - - -	2	16 -	Petty cash (messenger's salary, postage, carriage of parcels, &c.)	222	9 -
			Printing and stationery - - - - -	283	17 8
			Advertisements - - - - -	71	1 8
			Life commission - - - - -	941	1 5
			Travelling expenses, including salaries and all charges of travellers (three-fourths carried to Extension Expense account) - - - - -	257	2 2
			Salaries - - - - -	826	6 -
			Medical fees - - - - -	416	4 -
			Rates and taxes - - - - -	186	8 5
			House expenses (including coal, gas, repairs of office, &c.) - - - - -	116	1 4
			Charges of management, general (being agents' expenses) - - - - -	367	6 3
			Interest paid - - - - -	5	5 -
			Government expenses - - - - -	2	1 6
			Gratuities - - - - -	26	7 6
			Rent paid - - - - -	558	10 -
			Directors' fees - - - - -	475	13 -
			Auditors' fees - - - - -	42	- -
			Expenses of meetings - - - - -	13	1 9
			Surrender of policies - - - - -	11	- -
				4,984	16 8
			- Balance to Reserve Fund - - - - -	726	10 9
	£.	12,236 11 6		£.	12,236 11 6

We the undersigned Directors of the Company have examined and approved this balance sheet.

(signed) *Thomas H. Roberts*, Chairman.
James Robertson,
Charles Jas. Preston, } Directors.
Charles Taylor,

8 January 1856.

We the undersigned auditors of the Prince of Wales Life and Educational Assurance Company, having fully examined its accounts, have much pleasure in reporting them as well as this balance sheet to be correct.

(signed) *Henry M. Dunphy*,
Frederick S. Isaac, } Auditors.
Thomas Saunders,
L. Cowling,

8 January 1856.

87.—THE LONDON AND COUNTY ASSURANCE COMPANY.

PLACE OF BUSINESS	38, New Bridge-street.
OBJECTS	Life and Fire Assurance.
DATE OF COMPLETE REGISTRATION	17 October 1851.

No ACCOUNT Registered.

88.—THE KENT MUTUAL ASSURANCE SOCIETY.

PLACE OF BUSINESS	- - - - -	No. 6, Old Jewry, in the Parish of St. Olave, in the City of London.
OBJECTS	- - - - -	{ Business of the Society to be Ordinary Life Assurance, and the Advancing Moneys on Real and Personal Securities or Contracts, and for effecting Insur- ances against Loss or Damage by Fire.
DATE OF COMPLETE REGISTRATION	- - - - -	10 November 1851.

ACCOUNTS Registered since the Return of 19 March 1852.

(1.) BALANCE SHEET from 1850 to 30 March 1852.

[illegible]

I have examined this account, and find it correct, and confirm the same.

(signed) *W. Barton*, Auditor.
Thos. A. Burr, Secretary.

(signed) *Geo. Harrison,*
G. C. Steet, } Directors.
J. T. King, }

88.—THE KENT MUTUAL ASSURANCE SOCIETY—*continued.*

(2.) BALANCE SHEET from 31 March 1852 to 24 March 1853.

RECEIPTS.				EXPENDITURE.			
	£.	s.	d.		£.	s.	d.
To Balance at bankers' - - - -	443	11	9	By Policy claims paid - - - -	700	-	-
- Ditto in hand - - - -	12	19	2	- Loan fund - - - -	719	13	4
				- Loans to policy holders - - - -	2,755	-	-
				- Guarantee fund - - - -	£. 25	-	-
- Policy premiums - - - -	1,744	18	3	- Interest on loan and guarantee fund -	60	19	7
- Renewal ditto - - - -	2,672	6	9				
				- Renewal premiums due - - - -	38	4	-
				- Agents' balances - - - -	75	9	6
- Loan fund - - - -	1,395	-	-	- Loans to policy holders on postponed premiums, bearing interest at 5 cent. per annum - - - -			
- Advance from guarantee fund as provided by directors - - - -	150	-	-	- Premiums on re-assurance - - - -	£. 71	18	8
				- Commission on ditto - - - -	10	-	-
				- Surrender of policies - - - -	20	5	9
- Charges on loans to policy holders -	104	4	3				
- Instalment on ditto - - - -	734	9	3	- Preliminary and law charges - - - -	204	16	4
- Interest on ditto - - - -	96	14	6	- Policy stamps - - - -	73	2	6
- Interest on half credit premiums -	13	19	6	MANAGEMENT CHARGES:			
- Commission on re-assurance - - - -	6	15	-	- Printing, stationery, and engraving -	136	10	6
				- Advertisements - - - -	66	11	10
- Investigation fees - - - -	-	-	-	- Postage stamps - - - -	25	-	1
- Agents' balances - - - -	£. 6	12	9	- Commission, home and bank - - - -	55	-	5
- Ditto as per contra included - - - -	1	2	4	- Agents' commission and charges - -	74	1	2
				- Travelling expenses - - - -	13	18	-
				- Medical fees - - - -	46	3	2
				- Introductory fees - - - -	13	2	6
				- Receipts and bond stamps - - - -	8	1	3
				- Office expenses - - - -	24	13	-
				- Office furniture and utensils - - -	9	10	-
				- Carriage and booking - - - -	4	18	4
				- Miscellaneous expenses - - - -	12	3	11
				- Directors' attendances - - - -	360	14	6
				- Medical officers - - - -	100	-	-
				- Auditors - - - -	10	10	-
				- Salaries - - - -	428	6	4
				- Rent and taxes - - - -	76	4	3
				- Insurance - - - -	-	7	6
				- Messenger - - - -	28	7	-
				- Balance at bankers' - - - -	799	10	5
				- Ditto in hand - - - -	15	19	10
				- Policy stamp - - - -	-	2	6
£.	7,399	9	6	£.	7,399	9	6

88.—THE KENT MUTUAL ASSURANCE SOCIETY—continued.

(2.) BALANCE SHEET from 31 March 1852 to 24 March 1853—continued.

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
To Present value of sums under assurance to the 24th March 1853	54,862	19 2	By Present value of the premiums payable for policies current at this date, 24th March 1853	61,105	14 2
From guarantee fund of 4,250 l.	425	—	— Balance of loans to members, bearing interest at 5 per cent.	3,103	14 1
— Loan fund	1,675	6 8	— Loans to policy holders on postponed premiums, bearing interest at 5 per cent.	335	3 4
— Auditors	21	—	— Guarantee fund	4,250	—
— Medical officers	50	—	— Value of furniture	183	19 10
— Salaries	18	15 —	— Due by agents	75	9 6
— Commission and agents' balances	31	12 9	— Ditto renewal premiums	38	4 —
— Rent	18	15 —	— Ditto by bankers	799	10 5
— Re-assurance premiums	27	10 2	— Ditto by secretary, balance cash	15	19 10
	57,130	18 9	— Stamps in hand	—	15 —
— Balance in favour of the society	12,777	11 5			
	£.	69,908 10 2		£.	69,908 10 2

Examined, 11th April 1853.

(signed) J. T. King, Chairman.

(signed) H. Russell,
H. E. Murrell, } Directors.
G. C. Steel.

We have examined the books of the society and this statement, and find it correct, and confirm the same.

22 April 1853.

(3.) BALANCE SHEET from 25 March 1853 to 24 March 1854.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Balance at bankers' - - - - -	799	10 5	By Agents' balances - - - - -	£. 6 12 9	
— Ditto in hand - - - - -	15	19 10	Deduct not paid - - - - -	— 13 4	
— Policy stamp - - - - -	—	2 6	— Policy claims paid - - - - -		5 19 5
— Home renewals and agents' balances £. 113 13 6			— Loan fund repayments - - - - -		723 19 —
Deduct lapsed policies - - - - - 13 1 7			— Investment in 3 per cent. Consols, and loans to members, bearing interest at 5 per cent.		1,725 6 8
	100	11 11	— Guarantee fund repayment - - - - -		7,707 10 —
— Policy premiums - - - - -	3,652	6 —	— Interest on loan and guarantee funds - - - - -		25 — —
— Renewal premiums - - - - -	3,934	1 8	— Loans to policy holders on postponed premiums upon the half credit system, bearing interest at 5 per cent.		316 11 10
— Annuities - - - - -	370	— —	— Re-assurances and commission - - - - -		612 3 4
— Loan fund, advance from - - - - -	4,550	— —	— Surrender of policies - - - - -		490 3 10
— Guarantee fund as provided by directors, advance from	200	— —	— Law charges - - - - -		57 19 11
— Investigation fees, commissions, and interest on loans to members	405	9 11	— Policy stamps - - - - -		117 19 6
— Instalments on loans to members - - - - -	2,101	18 11	— Advertising, printing, stationery, &c. - - - - -		138 18 6
— Interest on half credit premiums - - - - -	55	14 5	— Carriage, postage, and receipt stamps - - - - -		621 4 11
— Commission on re-assurances - - - - -	34	10 9	— Commissions, home and bank - - - - -		89 9 —
— Policy stamp received - - - - -	2	— —	— Agents' commissions and charges - - - - -		173 17 3
	£.	16,222 6 4	— Agency expenses - - - - -		113 10 6
			— Travelling expenses - - - - -		82 3 10
			— Medical fees (country) - - - - -		82 6 7
			— Introductory fees - - - - -		68 19 9
			— Office furniture, utensils, and expenses - - - - -		67 7 —
			— Miscellaneous expenses - - - - -		49 8 6
			— Directors' attendances - - - - -		150 19 3
			— Medical officers - - - - -		525 — —
			— Auditors - - - - -		100 — —
			— Salaries and actuary's fees - - - - -		21 — —
			— Rent and taxes - - - - -		834 3 11
			— Insurance - - - - -		40 1 11
			— Messenger - - - - -		— 7 6
			— Policy premium due - - - - -		32 6 —
			— Renewal premiums due - - - - -		15 12 1
			— Balance in hand of agents - - - - -		288 18 9
			— Balance at bankers' - - - - -		304 4 5
			— Ditto in hand - - - - -		625 10 1
					14 3 1
				£.	16,222 6 4

88.—THE KENT MUTUAL ASSURANCE SOCIETY—continued.

BALANCE SHEET as at 24 March 1854.

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
To Present value of sums under assurance to the 24th March 1854 - - - - -	112,573	19 4	By Present value of the premiums payable for policies current at the 24th March 1854 - - - - -	128,965	3 8
- Guarantee fund for 6,000 L., advance from - -	600	- -	- Investment in 3 per cent. Consols, and balance of loans to members, bearing interest at 5 per cent. - -	8,818	- -
- Loan fund, advance from - - - - -	4,500	- -	- Loans to policy holders, bearing interest at 5 per cent.	1,181	1 6
- Auditors - - - - -	31	10 -	- Guarantee fund - - - - -	6,000	- -
- Medical officers - - - - -	50	- -	- Value of furniture - - - - -	170	- -
- Commission and agents' balances - - - - -	10	- 5	- Policy premium - - - - -	15	12 1
- Rent - - - - -	37	10 -	- Home renewal premiums - - - - -	288	18 9
- Re-assurance premiums - - - - -	27	10 2	- Due by agents - - - - -	319	10 9
- Interest on guarantee fund - - - - -	47	4 3	- Due by bankers - - - - -	625	10 1
	117,877	14 2	- Due balance of cash in hand - - - - -	14	3 1
Balance in favour of the society - - - - -	28,520	5 9			
	£. 146,397	19 11		£. 146,397	19 11

AUDITORS' REPORT.

We have carefully examined the above balance sheet, setting forth the receipts and expenditure, and also the liabilities and assets, and have compared the items therein with the several entries in the books of the society, and we do hereby report and certify the same to correspond therewith.

(signed) Joseph Hood,
J. Ebenezer Saunders, Jun.,
A. Robertson,

}

Auditors.

88.—THE KENT MUTUAL ASSURANCE SOCIETY—continued.

(4.) BALANCE SHEET from 25 March 1854 to 24 March 1855.

R E C E I P T S.		E X P E N D I T U R E.	
	£. s. d.		£. s. d.
To Balance of assets at 25 March 1854 - - - -	6,022 3 6	By Policy claims - - - - -	1,250 - -
- New policy premiums - - - £. 6,054 3 4		- Policies surrendered - - - - -	18 8 1
- Renewal premiums - - - - 8,089 12 7		- Annuities paid - - - - -	20 - -
	14,143 15 11	- Commissions - - - - -	508 17 6
		- Re-assurances - - - - -	1,187 11 6
- Investments deposited at interest - - - -	6,420 - -	- Bonus paid to members in cash - - - -	344 3 -
- Guarantee fund paid up - - - - -	1,100 - -	- Lapsed policies - - - - -	1,329 15 6
- Advances on bonds, &c., repaid - - - -	4,705 8 2		
- Consols, profit on re-sale - - - - -	22 7 6	CHARGES OF MANAGEMENT:	
- Commissions on loans advanced - - - -	169 10 -	By Rent of head offices - - - £. 137 14 7	
- Interest on investments - - - - -	365 2 5	- Fire insurance - - - - -	4 5 -
- Commissions on re-assurances - - - - -	123 17 5	- Gas rent - - - - -	2 5 -
- Interest on premiums on loan to policy holders - -	127 19 -	- Law charges - - - - -	70 5 -
- Investigation fees - - - - -	27 6 -	- Postages - - - - -	103 11 5
		- Carriage and booking - - - - -	10 18 11
		- Rates and taxes - - - - -	20 8 4
		- Salaries to medical officers - - - -	75 - -
		- „ at head offices - - - -	682 15 -
		- Office expenses - - - - -	40 13 7
		- Wages, messenger - - - - -	38 - -
			1,185 16 10
		By Directors' fees - - - - -	735 - -
		- Policy and receipt stamps - - - - -	102 10 3
		- Medical fees (country) - - - - -	245 18 9
		- Advertising, stationery and printing - - - -	501 3 11
		- Introductory fees - - - - -	121 1 9
		- Actuary's fees for periodical investigation, &c. - -	203 14 -
		- Income tax - - - - -	38 4 2
		- Interest on investments deposited - - - -	142 10 -
		- Extension expenses for new branches and agencies, inclusive of salaries to provincial superintendent and branch managers, travelling expenses, local advertising, and sundry miscellaneous charges -	1,716 5 10
		INVESTMENTS:	
			£. s. d.
		By Premiums on loan to policy-holders on the half credit system - - -	2,743 11 4
		- Advances on bonds and other securi- ties - - - - -	16,612 9 10
		- Leasehold property - - - -	2,014 14 8
		- Office furniture and fixtures - - -	351 13 6
			21,722 9 4
		BALANCES:	
		By Policy stamps in hand - - - -	- 1 6
		- Renewal premiums due at head office, and balances in hands of agents -	852 12 5
		- Cash at bankers' - £. 995 2 7	
		- „ in hand - - - 6 3 -	
			1,001 5 7
			1,853 19 6
£.	33,227 9 11	£.	33,227 9 11

88.—THE KENT MUTUAL ASSURANCE SOCIETY--continued.

(4.) BALANCE SHEET from 25 March 1854 to 24 March 1855--continued.

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
To Present value of sums under assurance to the 24th March 1855* - - - - -	189,610	6 2	By Present value of the premiums payable for policies current at the 24th March 1855* - - - - -	206,224	6 9
- Guarantee fund of 11,000 <i>l.</i> , advance from - - -	1,100	- -	- Advances on bonds and other securities - - -	11,907	1 8
- Investments deposited at interest - - - - -	6,420	- -	- Loans to policy holders, bearing interest at 5 per cent. - - - - -	2,743	11 4
- Auditors' fees - - - - -	31	10 -	- Leasehold property, furniture, fixtures, and fittings, per valuation - - - - -	6,000	- -
- Medical officers' salaries - - - - -	75	- -	- Balances, policy stamps in hand - £. - 1 6		
- Rent of offices - - - - -	93	15 -	- Renewal premiums due at head office, and balances in hands of agents - - - - -	852	12 5
	197,330	11 2	- Cash at bankers - £. 995 2 7		
Balance in favour of the society - - - - -	31,398	8 1	- Cash in hand - 6 3 -	1,001	5 7
				1,853	19 6
	£. 228,728	19 3.		£. 228,728	19 3

23 April 1855.

Examined.

(signed) H. E. Murrell,
A. B. Bremner, } Directors.
George Gillott, }

(signed) J. T. King, Chairman.

(signed) George Cumming, Manager.

AUDITORS' REPORT.

We have carefully examined the above balance sheet, setting forth the Receipts and Expenditure, and also the Liabilities and Assets, and have compared the items therein with the several entries in the books of the society, and we do hereby report and certify the same to correspond therewith.

(signed) A. Robertson.
J. Ebenezer Saunders, jun.
Joseph Hood.

* According to the valuation of Mr. Hillman, Consulting Actuary.

89.—WATERLOO LIFE, EDUCATION, CASUALTY AND SELF-RELIEF ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - 355, Strand.

OBJECTS - - - - - { Life Assurance, the purchase and sale of Annuities, Reversionary, Contingent, Expectant, and other Interests. The Granting of Loans and Guarantees, and for the transaction of all matters usually known as Life Assurance, or connected therewith.

DATE OF COMPLETE REGISTRATION - - - - 24 November 1851.

ACCOUNTS Registered.

(1.) BALANCE SHEET from 24 November 1851 to 30 September 1852.

RECEIPTS.		EXPENDITURE.	
	£. s. d.		£. s. d.
To Paid-up capital and deposits - - - - -	13,523 5 -	By Loans advanced on approved security - - - - -	5,980 15 -
- Life premiums - - - - -	1,645 3 3	- Furniture, fixtures, and fittings - - - - -	800 - -
- Annuity premiums - - - - -	433 8 5	- Rent and taxes - - - - -	185 16 4
- Profit and loss - - - - -	52 1 10	- Printing, stationery, and engraving - - - - -	583 13 11
		- Advertisements - - - - -	168 18 10
		- Salaries, including directors' fees - - - - -	1,497 5 -
		- Medical fees - - - - -	114 18 -
		- Law charges - - - - -	336 10 9
		- Stamps - - - - -	113 15 -
		- General expenditure for sundries, including travelling in establishing agencies, commissions, postages, parcels, and household expenses - - - - -	1,083 4 2
		- Balance at bankers' - - - - - £. 4,751 17 3	
		- Cash in office - - - - - 37 4 3	
			4,789 1 6
£.	15,653 18 6	£.	15,653 18 6

We, the undersigned, being the auditors of the Waterloo Life Assurance Company, do hereby declare that we have this day duly examined and compared the various books containing the receipts and expenditure together with the vouchers, and do certify the same to be correct, and approve of them accordingly.

London, 2 November 1852.

(signed) J. A. Durham,
Thomas Paul,
Henry Nichols, } Auditors.

(2.) BALANCE SHEET from September 1852 to September 1853.

RECEIPTS.		EXPENDITURE.	
	£. s. d.		£. s. d.
To Balance at bankers', 30 Sept. 1852 £. 4,751 17 3		By Loans and investments - - - - -	19,504 - 1
- Cash in office - - - - - 37 4 3		- Rent, taxes, and insurance - - - - -	356 16 10
	4,789 1 6	- Re-assurances - - - - -	119 5 5
- Paid-up capital - - - - -	3,159 10 -	- Interest on deposits - - - - -	467 10 -
- Deposit account - - - - -	14,500 - -	- Furniture, fixtures, and fittings - - - - -	38 18 6
- Life premiums - - - - -	5,048 14 1	- Dividends - - - - -	398 - 9
- Annuity premiums - - - - -	1,125 - -	- Medical fees - - - - -	261 16 6
- Interest on loans - - - - -	502 10 8	- Salaries, including directors' and auditors' fees and staff - - - - -	2,227 8 -
- Stamps - - - - -	27 17 6	- Life losses - - - - -	600 - -
		- Printing, stationery, and engraving - - - - -	552 18 2
		- Annuities paid - - - - -	129 7 11
		- Alterations and repairs - - - - -	976 2 3
		- Law charges, including registration fees - - - - -	59 15 8
		- General expenditure, including postages and parcels, commissions, advertisements, house expenses, and messengers' wages, and travelling in establishing agencies - - - - -	2,107 - 11
		- Balance at bankers' - - - - - £. 1,329 15 3	
		- Cash in office - - - - - 23 17 6	
			1,353 12 9
£.	29,152 13 9	£.	29,152 13 9

(signed) Joseph Bishop.
George Mitchell.

We, the undersigned, being the auditors of the Waterloo Life Assurance Company, do hereby certify that we have this day examined and compared the various books containing the receipts and expenditure together with the vouchers, and found the same to be correct.

9 November 1853.

(signed) J. A. Durham,
H. Nichols,
Thomas Paul.

89.—WATERLOO LIFE, EDUCATION, CASUALTY, AND SELF-RELIEF ASSURANCE COMPANY—*contd.*

(3.) BALANCE SHEET from 30 September 1853 to 30 September 1854.

RECEIPTS.		EXPENDITURE.	
	£. s. d.		£. s. d.
To Balance at bankers', 30 September 1853, £.1,329 15 3		By investments on mortgages, reversions, bonds, and other securities - - - - -	14,676 - -
- Cash in hand - - - - - 23 17 6	1,353 12 9	- Deposits returned - - - - -	2,100 - -
- Paid-up capital - - - - -	3,277 19 -	- Re-assurances - - - - -	417 13 10
- Premium account - - - - -	7,511 18 7	- Furniture, fixtures, and fittings - - - - -	206 19 9
LOAN ACCOUNT:		- Rent, taxes, and insurance - - - - -	377 6 1
- Instalments on loans returned - - - - -	7,339 18 1	- Printing, stationery, and engraving - - - - -	491 13 11
INTEREST ACCOUNT:		- Law charges, including registration fees - - - - -	39 16 8
- Cash received from sundries - - - - -	1,020 - 11	- Agents' commissions, brokerage, &c. - - - - -	931 4 3
- Deposit account - - - - -	7,900 - -	- Salaries, including directors, auditors, and staff - - - - -	1,834 18 -
		- Medical fees - - - - -	375 1 -
		- Interest account - - - - -	1,102 7 8
		- Annuities paid (sundries) - - - - -	205 5 4
		- Branch offices and agency expenses - - - - -	965 9 -
		- Advertising, postages, and parcels, and travelling expenses - - - - -	889 15 4
		- Stamps for policies and receipts - - - - -	55 9 1
		- General expenditure, including office and house expenses, messenger's wages, and sundries - - - - -	282 15 8
		- Dividends to shareholders - - - - -	768 5 5
		- Balance at bankers' - - - - - £. 2,668 14 5	
		- Cash in hand - - - - - 14 13 11	
			2,683 8 4
£.	28,403 9 4	£.	28,403 9 4

We, the undersigned, being the auditors of the Waterloo Life Assurance Company, do hereby declare that we have this day examined and compared the several books of the company, containing the receipts and expenditure, together with the vouchers for the same, from the 3d September 1853, and do hereby certify that the said books are correct, and that we approve of them accordingly.

(signed) J. A. Durham, }
Hen. Nichols, } Auditors.
Thomas Paul, }

(4.) BALANCE SHEET from 30 September 1854 to 30 September 1855.

Dr.			Cr.
	£. s. d.		£. s. d.
To Balance at bankers' - - - - - £.2,668 14 5		By Printing, stationery, and engraving - - - - -	262 16 11
- Cash in office - - - - - 14 13 11	2,683 8 4	- Postages and carriage of parcels - - - - -	92 15 10
CAPITAL ACCOUNT:		- Advertising and copies of papers - - - - -	498 14 2
Subscribed - - - - - £.400,000 - -		- Medical fees and medical officer's salary - - - - -	594 15 6
Received to 1854 £.15,210 14 -		- Rent, taxes, income-tax, and insurance - - - - -	578 8 -
Received to 1855 - 1,235 - -		- Law charges - - - - -	20 12 9
	16,445 14 -	- Stamps, policy and receipt - - - - -	88 13 5
	383,554 6 -	- Salaries, including directors, local directors, auditors, and staff - - - - -	1,994 16 -
Received during the year, as above - - - - -	1,235 - -	- Branch offices and local expenditure - - - - -	752 19 8
- Life premiums - - - - -	10,017 17 9	- Agents' commissions and brokerage - - - - -	694 5 11
- Loan instalments repaid - - - - -	7,681 9 1	- Life losses - - - - -	1,200 - -
INTEREST ACCOUNT:		- Annuities - - - - -	223 1 7
- Cash received from sundries - - - - -	917 5 7	- Dividends to shareholders - - - - -	1,029 2 7
DEPOSIT ACCOUNT:		- Interest on deposits - - - - -	1,085 9 1
- Sundry deposits - - - - -	4,475 - -	- Deposits returned - - - - -	8,900 - -
		- General expenditure, including messenger's wages and livery, household expenses, coals, refreshments at meetings, gratuities, and travelling - - - - -	447 3 3
		INVESTMENTS:	
		On mortgages, bonds, reversions, and other securities - - - - - £.3,516 13 4	
		- Re-assurances - - - - - 355 1 10	
		- Furniture and fixtures - - - - - 217 11 7	
			4,089 6 9
		- Capital in shareholders' hands £.383,554 6 -	
		- Balance at bankers' £.3,478 16 4	
		- Cash in office - - - - - 28 6 7	
			3,507 2 11
		- Balances due from branch offices and agents - - - - - 949 16 5	
			388,011 5 4
£.	410,564 6 9	£.	410,564 6 9

We have examined the several books of account and vouchers of the company, for the year ending 30 September 1855, and have compared the same with the balance sheet for the year, and have much pleasure in testifying to the perfect accuracy of the whole.

(signed) Henry Nichols, }
J. A. Durham, } Auditors.
Thomas Paul, }

90.—THE COUNTIES UNION ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - No. 1, Adelaide-place, London Bridge.
 OBJECTS - - - - - { All the ordinary business of Life and Fire Assurance on Property, Agricultural or
 otherwise, of Endowments for Educational Purposes, and of Guarantee for Fidelity
 or Insurance against Accidents by Railway or otherwise, and of a Loan Society.
 DATE OF COMPLETE REGISTRATION - - - 12 February 1852.

No ACCOUNTS Registered.

An intimation was received in December 1851 that this Company was being wound up under an Order of the Court of Chancery.

91.—THE MARITIME PASSENGERS' ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - No. 4, Moorgate-street, in the City of London.
 OBJECTS - - - - - { The granting of Insurances against Loss of Life and other Personal Injury arising
 from Accidents at Sea.
 DATE OF COMPLETE REGISTRATION - - - 13 February 1852.

No ACCOUNTS Registered.

92.—ERA ASSURANCE SOCIETY.

PLACE OF BUSINESS - - - - - 31, Sackville-street, Piccadilly, Middlesex.
 OBJECTS - - - - - { For insuring against Loss or Damage by Fire, Hail, and Lightning, and for Assurances
 on a Life or Lives and Survivorship, or the joint continuance of two or more Lives,
 or for any term or term of years, to be absolute or contingent, determinable on a Life
 or Lives; and also to grant and secure Endowments or Provisions for Children, and
 to purchase and sell Annuities, to grant Loans and to purchase and sell Reversionary
 Personal Estates and Interests, and for all other purposes of a Fire and Life Assurance
 Society.
 DATE OF COMPLETE REGISTRATION - - - 28 February 1852.

ACCOUNTS Registered.

(1.) BALANCE SHEET to 28 February 1853.

Dr.			Cr.		
	£.	s. d.		£.	s. d.
To Capital - - - - -	8,355	15 -	By Preliminary expenses - - - - -	1,992	12 9
- Paid-up capital - - - £. 3,183 5 -			- Leasehold property - - - - -	400	19 -
- Deposits - - - - - 1,037 10 -			- Furniture and fitting-up of offices - - - - -	752	6 6
- Loans - - - - - 4,135 - -			- Charges of management - - - - -	1,033	14 1
	8,355	15 -	- Commission - - - - -	130	9 8
			- Re-assurances, Life - - - - -	96	14 6
- Life premiums - - - - - 1,803 15 5			- Ditto Fire - - - - -	105	- 6
- Fire premiums - - - - - 125 8 11			- Stamps - - - - -	19	15 3
- Duty due to Government - - - - - 69 1 6			- Medical fees - - - - -	28	- 9
- Guarantee fund - - - - - 35 17 6			- Law charges - - - - -	36	4 6
- Creditors, for proportion of current rent and salaries - 143 12 8			- Interest - - - - -	30	12 1
	£.	10,533 11 -	- Investments on mortgage, &c. - - - - -	4,075	3 6
			- Agents' balances - - - - -	683	11 8
			- Cash :		
			London bankers - - - - - £. 1,041 16 3		
			Norwich ditto - - - - - 30 6 11		
			In house - - - - - 76 3 1		
				1,148	6 3
				£.	10,533 11 -

(signed) Edward Moseley, Secretary and Accountant.

We hereby certify that we have examined the accounts of this society up to the 28th February 1853, and compared the entries in the books with the vouchers, which we find correct, especially with reference to the entries of Mr. Moseley. This examination refers to the Balance Sheet No. 1, the Profit and Loss Account No. 2, and the Liabilities and Assets Account No. 3. The system on which the books and accounts are kept is by double entry, and meets with our entire approbation.

Monday, 25 April 1853.

(signed) Edward Wright, } Auditors.
 Benjamin Tipper, }

92.—ERA ASSURANCE SOCIETY—*continued.*

(2.) BALANCE SHEET from 28 February 1853 to 28 February 1854.

<i>Dr.</i>		<i>Cr.</i>	
	£. s. d.		£. s. d.
To Capital paid up - - - - -	6,019 5 -	By Preliminary expenses - - - - -	3,256 12 4
- Loans on deposit, &c. - - - - -	7,111 19 10	- Leasehold property - - - - -	400 19 -
Premiums on Assurances, as follows:—		- Furniture and fitting of offices - - - - -	844 - 8
- New life premiums - - - £. 2,526 8 11		- Dividends to shareholders - - - - -	94 14 6
- Renewed life ditto - - - 1,045 14 3		- Printing and stationery - - - - -	212 7 6
- Life annuities - - - - 400 - -		- Commissions - - - - -	80 12 3
- New fire premiums - - - 164 9 4		- Charges of management - - - - -	1,204 17 7
- Renewal fire ditto - - - 25 7 9		- Medical fees - - - - -	100 6 9
	4,162 1 3	- Advertising - - - - -	125 - 10
- Guarantee or reserved fund - - - - -	409 1 7	- Re-assurances, Fire - - - - -	183 8 1
- Unclaimed dividends - - - - -	1 - 2	- Ditto - Life - - - - -	422 - -
- Creditors, for proportion of current rent, &c. - -	283 16 9	- Interest - - - - -	129 12 9
- Duty due to Government - - - - -	79 11 4	- Lapsed policies - - - - -	444 12 10
- Profit and loss - - - - -	503 15 9	- Directors' fees (two years) - - - - -	761 12 -
		- Law charges - - - - -	64 12 2
		- Stamps remitted - - - - -	45 19 1
		- Ditto on hand - - - - -	5 5 10
		- Annuities paid - - - - -	23 6 -
		- Loans and investments - - - - -	7,794 14 6
		- Receipts of chief office for premiums in course of payment - - - - -	352 7 5
		- Agents', and other balances - - - - -	901 9 8
		- Cash in hand:	
		At bankers' - - - £. 1,105 7 6	
		In house - - - - 16 11 5	
			1,121 18 11
£. 18,570 10 8		£. 18,570 10 8	

(signed) *R. C. Póhill*, Chairman.

(signed) *J. W. Williamson,*
J. E. Woodroffe, } Directors.
George Francis,

(signed) *Edward Wright,*
Benj. Tipper, } Auditors.
Broom & Bagshaw, Accountants,

(signed) *Edward Moseley*, Secretary & Accountant.

93.—THE HOUSEHOLDERS' AND GENERAL LIFE ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - Nos. 15 and 16, Adam-street, Adelphi, Middlesex.
 OBJECTS - - - - - General Life Assurance Business.
 DATE OF COMPLETE REGISTRATION - - - 10 March 1852.

ACCOUNTS Registered.

BALANCE SHEET from 9 March 1852 to 28 February 1853.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Amount received on subscribed capital - - -	1,907	10 -	By Preliminary expenses, including law charges, lease of premises, furniture, fixtures, building and repairing, and general expenses (from which is to be deducted unexpired term of lease) - - - - -	1,292	5 2
- Amount received as cash advances by directors - -	2,000	- -			
- Amount received per life premiums, new - - - - - £. 1,401	11	7	EXPENSES OF MANAGEMENT :		
- Amount received on annuity - - - 195	- -		- Salaries, wages, and actuarial charges £. 389	18	8
- Amount received on loan instalments - 192	2	2	- Rent and taxes - - - - - 137	19	9
- Amount received on loan expenses - - 10	- -		- Advertisements - - - - - 437	13	9
- Amount received on re-assurances - 120	13	3	- Printing and stationery (portion of which is preliminary) - - - - - 327	18	-
- Amount received on rent - - - 20	- -		- Petty cash - - - - - 192	16	3
- Amount received on policy stamps - 5	5	-		1,486	6 5
	1,944	12 -	BUSINESS EXPENSES :		
- Deposits - - - - - 15	- -		- Commission - - - - - £. 48	14	1
	£.	5,867 2 -	- Medical fees - - - - - 144	12	7
			- Policy stamps - - - - - 175	19	6
			- Re-assurances - - - - - 40	-	11
			- Interest on cash advances by directors - - - - - 40	8	8
				449	15 9
			- Loans - - - - - - - - -	1,755	- -
			- Deposits returned - - - - - - - - -	15	- -
			- Balance at bank - - - - - £. 528	10	6
			- Balance in agents' hands - - - - - 340	4	2
				868	14 8
	£.	5,867 2 -		£.	5,867 2 -

(signed) William Ashton, Chairman.

(signed) Peter Paterson,
 R. G. Welford,
 F. D. Bullock Webster, } Directors.

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		How Invested.	Value according to last Estimate.
Deposit on shares - - - - -	1,907	10 -			
Cash advances by Directors - - - - -	2,000	- -			
Outstanding accounts and proportion of rent - - -	516	12 8			
Commissions - - - - - £. 61	- -				
Interest on paid up capital - - - - - 90	- -				
	151	- -			
Balance - - - - -	2,357	17 10	Subscribed capital due upon call - - - - -		£. 2,382
			Deposits due on shares - - - - -		10 - -
			Town premiums - - - - -		475 - -
			Commissions on re-assurances - - - - -		142 15 10
			Rent - - - - -		4 - -
			Furniture and fixtures, deducting wear and tear - - - - -		30 - -
			Unexpired term of leases - - - - -		275 - -
			Loans, securities on freehold, leasehold, and personal - - - - -		1,000 - -
			In agents' hands - - - - -		1,755 - -
			At bank - - - - -		340 4 2
	£.	6,933 - 6		£.	528 10 6
					6,933 - 6

AUDITORS' REPORT.

WE hereby certify that we, the undersigned, have examined the books and accounts applicable to the Householders' and General Life Assurance Company, and we are satisfied with the same, and we beg to express our pleasure and satisfaction at the correct and business like-manner the books have been opened and kept by the secretary, Mr. Hodson.

(signed) Wm. Paterson,
 J. C. Welford,
 H. B. Webster,
 Jno. Williams, } Auditors.

94.—THE PLATE GLASS INSURANCE COMPANY.

PLACE OF BUSINESS - - - - - 53, Lime-street, in the City of London.

OBJECTS - - - - - { The Insurance against Loss or Damage, from any cause whatever, of any description of Glass, and all other Insurances connected therewith, which may be effected according to law.

DATE OF COMPLETE REGISTRATION - - - - 17 March 1852.

ACCOUNTS Registered.

BALANCE SHEET from 17 March 1852 to 31 December 1852.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Share capital; for 1,790 shares, at 10s. per share paid	895	- -	By Preliminary expenses; for sundry expenses paid in establishing the company, to be carried over four years, 408 l. 10 s. 4 d., a quarter of which is -	102	2 7
- Sundry creditors; for amount due to them - - -	396	18 -	- Expenses of management; including salaries, surveyor, rent of office, advertisements, stationery, printing, &c., directors' allowances, auditors' fees, and and petty disbursements - - - - -	962	12 9
- Policy stamps; for amount received for stamps - - -	285	7 6	- Commission; for amounts paid to agents and others -	152	8 -
- Premiums; for amounts received on assurances granted	1,018	2 8	- Claims on policies; for amounts paid for breakages -	217	15 -
			- Policy stamps; paid for stamps on policies - - -	270	- -
			- Share capital; for call due on 180 shares - - - -	90	- -
			- Furniture, fixtures, &c. at cost - - - - -	62	- 8
			- Cash at bankers' - - - - -	432	1 4
			- Balance, being proportion of preliminary expenses as above, to be extended over the following three years	306	7 10
£.	2,595	8 2	£.	2,595	8 2

(signed) J. Holford, Chairman, } Directors.
Wm. H. Smith, }

Examined and found correct. (signed) Jno. Young, } Auditors.
John Sunley, }

95.—THE NATIONAL WEEKLY LIFE ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - No. 34, Brazenose-street, Manchester, in the County of Lancaster.

OBJECTS - - - - - { To effect all or any lawful Assurances on Lives or Survivorships, or on any contingency relating to Life or Survivorship; also to grant, purchase, or sell Endowments and Annuities for Lives or Years, or on Survivorships, whether immediate or deferred, reversionary or contingent; also to make Advances of Money by way of Loan on Securities; and generally to carry on the business of Life Insurance, and of granting Annuities, Endowments, and Loans in all their respective branches and ways according to law, and in such manner as mentioned in the Deed of Settlement of the Company.

DATE OF COMPLETE REGISTRATION - - - - 15 April 1852.

No ACCOUNTS Registered.

96.—THE PROVINCIAL INSURANCE COMPANY.

PLACE OF BUSINESS - - - - - High-street, Wrexham.

OBJECTS - - - - - Fire and Life Insurance.

DATE OF COMPLETE REGISTRATION - - - - 19 April 1852.

No ACCOUNTS Registered.

97.—HOPE MUTUAL LIFE ASSURANCE AND HONESTY GUARANTEE SOCIETY.

PLACE OF BUSINESS	- - - - -	No. 4, Princes-street, Bank, in the City of London.
OBJECTS	- - - - -	Assurances on Lives and Survivorships, with or without participation in Profits; the purchase and sale of Annuities of all kinds to Children or Strangers; the grant of Endowments for Widows, Children, or Adults; the grant of Loans on security of Policies of Assurance, and on personal security further secured thereby; the receipt of Deposits on account of Premiums at Interest and otherwise; the Guarantee of Trustworthiness in parties holding or about to enter Offices or Situations of Pecuniary or other Trust or Confidence, and the guarantee of persons responsible for such parties.
DATE OF COMPLETE REGISTRATION	- - - - -	20 April 1852.

ACCOUNTS Registered.

(1.) BALANCE SHEET from 3 December 1851 to 31 August 1853.

Dr.				Cr.			
1853, Aug. 31 :	£.	s.	d.	1853, Aug. 31 :	£.	s.	d.
To General charges account for amount of current expenses from the formation of the society to this date; viz.				By Amount received for 9,242 shares, being the number allotted to this date, out of the gross number 10,000, subscribed for the cost of establishing the society	9,242	-	-
Law costs and charges of deed of settlement, lease of premises, fees at registrar general's, and enrolment of members	181	14	6	- Deposit account lodged to the credit of C. G. K.	1,000	-	-
Policy stamps account; no charge being made to the assured for same	248	-	-	- Ditto - - ditto - - ditto - Burnley agency	1	-	-
Printing account for supply of official documents and prospectus, London Department	161	16	1	- General premiums account; being the amount received for various risks to this date for 725 policies	5,037	8	3
Advertising account; for advertising in London, and in the society agencies over the United Kingdom	251	7	7	- Loan investigation fee account; amount received from sundry loan applicants	20	9	6
Stationery account; for account books in London Department, and agency ledgers	140	10	10	- General interest account; amount received on the India Bonds and on loans made to members	182	-	6
Medical fees account; London and provincial medical officers for the examination of lives	438	11	9	- Transfer fee account; received from sundries	-	3	-
Postages and parcels' account; paid at head office and through the agencies on current account, independent of outfits	250	14	6				
General salaries account; to manager, accountant, clerks, and messenger's wages for 15 months	1,168	5	8				
Agency commission account; paid to agents for business obtained	325	2	1				
Rent, insurance, &c., on the society's premises	366	11	4				
Travelling expenses; establishing agencies, investigation of claims, &c.	44	3	7				
House expenses and petty cash disbursements	74	9	1				
To life losses account; paid claims under policies No. 61 and 176	200	-	-				
- Re-assurance account; amount paid to other offices for risks divided for security	144	13	9				
- Immediate annuity account; paid Hancock, Webb, and Ladd	32	1	3				
- General outfit account, being the cost incurred for outfits, of prospectus, official forms, books of account, &c., general printing, and expenses of parcels to 1,037 agencies, established in England, Ireland, Scotland, Wales, Gibraltar, Antwerp, Hamburg, Boulogne, and Malta, and to be spread over the charges of the first 17 years	2,319	4	5				
- Paid for fitting up offices in Princes-street	108	8	9				
- Interest account; paid shareholders one year's interest on their deposited and guaranteed capital of 100,000 <i>l.</i> to 24th June 1853	844	6	3				
- General loan account; amount lent to 22 members, repayable by monthly instalments	3,308	18	2				
- Public funds account; cost of 3,500 <i>l.</i> vested in India Bonds, and in bankers' possession	3,677	10	-				
- House furniture account; amount invested therein	312	11	5				
- Policy stamps account; amount on hand	2	10	6				
- Barclay, Bevan & Co.; amount in hands of bankers	642	1	3				
- General agency debtors; to amount of receipts at this date in hands of agents for collection	239	8	6				
£.	15,483	1	3		15,483	1	3

Errors excepted.

London, 6 September 1853.

(signed) J. G. Matthews, Accountant.

We have examined this account, find it correct, and hereby confirm the same.

(signed) William Kent, }
Arthur Mee, } Auditors.
Rice Hopkins, }

(signed) James Wm. Massie, }
W. F. Robinson, } Directors.
R. Douglass, }

Friday, 16 September 1853.

By Order,

(signed) Henry M. Vane, Chairman.

(signed) H. C. Eiffe, General Manager.

97.—HOPE MUTUAL LIFE ASSURANCE AND HONESTY GUARANTEE SOCIETY—*continued.*

(2.) BALANCE SHEET from 25 March 1852 to 31 August 1854.

RECEIPTS.			EXPENDITURE.				
				1853.	1854.	TOTAL.	
	£.	s. d.		£. s. d.	£. s. d.	£. s. d.	
To First call on 10,000 shares - - -	10,000	- -	By Law charges - - - - -	181 14 6	207 4 6	388 19 -	
- Amount of premiums received - - -	9,496	9 7	- Policy stamps - - - - -	248 - -	34 5 6	282 5 6	
- Amount of deposits - - - - -	500	- -	- Printing account - - - - -	161 16 1	27 10 6	189 6 7	
Amount of interest on investments - -	472	6 5	- Advertising account - - - - -	251 7 7	334 16 4	586 3 11	
- Amount of transfer fees - - - - -	- 8 -		- Stationery account - - - - -	140 10 10	50 7 6	190 18 4	
- Amount of income tax for commissioners -	50	5 6	- Medical fees' account - - - - -	438 11 9	292 7 9	730 19 6	
			- Postages and parcels' account - -	250 14 6	387 10 9	638 5	
			- General salaries account - - - -	1,168 5 8	873 19 1	2,042 4 9	
			- Agents' commission - - - - -	325 2 1	305 - -	630 2 1	
			- Rent and insurance account - - -	366 11 4	329 18 6	696 9 10	
			- Travelling expenses' account - -	44 3 7	61 9 11	105 13 6	
			- House expenses and petty cash dis- bursements - - - - -	74 9 1	80 8 10	154 17 11	
			- Directors' fees - - - - -	440 2 6	- - -	440 2 6	
			- Auditor's fees - - - - -	15 15 -	- - -	15 15 -	
			- Solicitor's fees - - - - -	36 15 -	- - -	36 15 -	
			- Agency superintendent - - - - -	- - -	150 13 4	150 13 4	
			- Life claims - - - - -	200 - -	1,812 13 2	2,012 13 2	
			- Honesty guarantee claim - - - -	- - -	44 17 4	44 17 4	
			- Re-assurance account - - - - -	144 13 9	53 9 11	198 3 8	
			- Immediate annuity account - - -	32 1 3	49 1 3	81 2 6	
			- General outfit account - - - - -	2,427 13 2	523 - 3	2,950 13 5	
			- Shareholders' interest - - - - -	844 6 3	1,353 9 9	2,197 16 -	
			- General loan account - - - - -	- - -	- - -	2,958 9 6	
			- Public funds account - - - - -	- - -	- - -	1,677 10 -	
			- Office furniture account - - - -	- - -	- - -	312 11 5	
			- Policy stamp account - - - - -	- - -	- - -	4 4 -	
			- Barclay, Bevan & Co. - - - - -	- - -	- - -	422 18 4	
			- General agency debtors - - - - -	- - -	- - -	378 18 2	
£.	20,519	9 6			£.	20,519	9 6

We have examined the account, find it correct, and hereby confirm the same.

(signed) *William Kent,*
Arthur P. Mee,
Rice Hopkins, } Auditors.

Thursday, 14 September 1854.

98.—DEPOSIT AND GENERAL LIFE ASSURANCE COMPANY.

PLACE OF BUSINESS	No. 2, Moorgate-street, London.
OBJECTS	Life Assurances; the Purchase and Sale of Annuities; Reversionary, Contingent, Expectant, and other Interests; and for the transacting of all matters usually transacted by Life Assurance Offices, and for the Granting of Loans.
DATE OF COMPLETE REGISTRATION	24th April 1852.

ACCOUNTS Registered.

(1.) BALANCE SHEET from 24 April 1852 to 31 December 1852.

RECEIPTS.			EXPENDITURE.		
1852, Dec. 31:		£. s. d.	1852, Dec. 31:		£. s. d.
To Capital account for the deposit of 10s. per share on 10,633 shares		5,316 10 -	By Preliminary expenses, consisting of actuaries' charges, law costs, advertisements, rent of offices, establishments of agencies, management, &c. &c. (N.B. chargeable over a period of 10 years)		1,591 6 9
- Premium account:			- Outstanding accounts, as set forth under liabilities (on next page) that will chiefly be chargeable to preliminary expenses		927 4 9
May -		—	- Expenses of management:	£. s. d.	
June -		—	Advertising	213 2 -	
July -		—	Brokerage and commission	265 6 10	
August -	£. s. d.		Printing and stationery	49 8 4	
September -	81 12 10		Law charges	14 6 10	
October -	134 9 11		Office salaries	303 10 -	
November -	328 2 2		Directors' fees	134 8 -	
December -	489 13 10		Medical fees	40 8 6	
		1,033 18 9	Incidental charges, including postages, parcels, messenger's wages, &c. &c.	173 7 11	
- Loans		600 - -			1,193 18 5
- Loans' guarantee fund	2 2 -		- Re-assurances		289 2 6
- Loan inquiry fees	1 1 -		- Shareholders' deposits in course of payment	2,300 - -	
- Extra premiums	1 5 -		- Investments, by way of loan	712 17 -	
- Interest	1 8 4		- Premises and furniture	253 17 9	
- Profit and loss account	10 - -		- Cash due by agents	81 11 8	
		15 16 4	- Policy stamps	61 10 -	
- Outstanding accounts:			- Cash at bankers'	477 2 10	
(£ 127 since paid) Printing	334 5 1		- Ditto in hand	4 18 2	
Advertisements	163 6 8				3,891 17 5
Sundries	189 16 -				
Stationery	103 17 -				
Howden, A. C.	105 - -				
Jones, W.	31 - -				
		927 4 9			
	£.	7,893 9 10		£.	7,893 9 10

The whole of the shares (20,000), representing the capital of the company, have since been subscribed for by highly responsible persons with the exception of 1,400.

Premiums since renewed:	£. s. d.	£. s. d.
In January	272 18 1	
- February	337 4 1	
- March	870 6 9	
		1 480 8 11

We, the undersigned auditors, have examined the above account with the books, and find the same to be correct.

We cheerfully bear testimony to the business-like manner in which the accounts have been kept, and congratulate the members and shareholders on the present position and future prospects of the Company.

(signed) *Frederick Bigg,*
William Jones,
Anthony Peck, B. A.,
H. B. Sheridan, } Auditors.

98.—DEPOSIT AND GENERAL LIFE ASSURANCE COMPANY—*continued.*

(2.) STATEMENT of RECEIPTS and EXPENDITURE from 1 January to 31 December 1853.

<i>Dr.</i>					<i>Cr.</i>
1852 :		£. s. d.	1852 :		£. s. d.
To Balance in hand on 31 December 1852 - - -	482 1 -		By Amount owing by Company on 31 December 1852, and since paid - - - - -	927 4 9	
- Cash due to the Company at this time, and since received - - - - -	2,381 11 8		1853 :		
1853 :			By Preliminary expenses, chargeable over 10 years - -	3,274 1 7	
To Capital account for the deposit of 10 <i>s.</i> per share on the remaining 9,367 shares, being the balance of the deposit on the total subscribed capital of 100,000 <i>l.</i> -	4,683 10 -		- Law charges - - - - -	252 15 3	
- Cash received during the year for new premiums on 725 policies, assuring the sum of 190,340 <i>l.</i> - - - £6,082 8 3			- Dividends and interest - - - - -	342 15 6	
- Ditto for 1,010 industrial policies, assuring the sum of 20,412 <i>l.</i> - - - 139 9 2			- Claims paid - - - - -	121 16 -	
- Ditto for renewal premiums - - - 566 8 7			- Medical fees - - - - -	670 11 6	
	6,788 6 -		- Commission and brokerage - - - - -	366 19 8	
- Cash advanced on securities - - - - -	9,904 3 4		- Branch offices and agencies : For travelling expenses, lectures, rent, taxes, salaries, and sundry charges - - - - -	940 7 3	
- Loan guarantee fund - - - - -	35 7 2		- Chief office expenses :		
			Rent, rates, and taxes - - - - -	£. s. d. 436 13 4	
			Salaries, including actuary - - - - -	1,243 3 11	
			Directors and auditors' fees - - - - -	870 15 -	
			Printing and stationery - - - - -	207 16 10	
			Advertising - - - - -	872 13 2	
			Incidental charges for policy and other stamps, postages, parcels, &c. - - - - -	538 12 9	
				4,169 15 -	
			- Cash invested during the year : On securities - £5,520 - - -		
			Less, repayments 729 10 11		
				4,790 9 1	
			- Re-assurances - - - - -	640 17 4	
			- Premises and furniture - - - - -	1,017 15 3	
			- Cash at bankers' and in hand - - - - -	3,006 5 2	
			- Ditto in agents' hands - - - - -	1,883 13 10	
			- Ditto due on shares - - - - -	1,795 6 1	
			- Ditto due for town premiums - - - - -	74 5 11	
				13,208 12 8	
	£. 24,274 19 2			£. 24,274 19 2	
1854.—Jan. 1 :					
To Balance (Cash and Investment) brought forward -	13,208 12 8				

5 March 1854.—We have examined these accounts, and find the same correct.

F. J. Bigg, 126, Strand, Actuary and Secretary to the Medical, Legal, and General Life Office;*William Jones*, Accountant, 3, Guildhall Chambers, City;*Anthony Peck*, M.A., Actuary to the Engineers', Masonic, and Universal Life Assurance Society, 345, Strand;*H. B. Sheridan*, Manager of the Times Assurance Company, Ludgate-hill;

Auditors of The Deposit and General Life Assurance Company.

(signed) *Drumlanrig.*
W. M. Prinsep, Chairman of G.P.O.
Robert G. Barnes.
Edward Scantlan.

99.—METROPOLITAN AND PROVINCIAL REVERSIONARY AND LIFE INTEREST COMPANY.

PLACE OF BUSINESS - - - - - No. 28, New Bridge-street, Blackfriars, in the City of London.

OBJECTS - - - - - { To Purchase and Sell Absolute and Reversionary Estates and Interests of every nature and kind; also, Estates and Interest in Remainder, Expectancy, or otherwise, of a personal nature; also, Annuities for a Life or Lives, or for limited terms, and all future Estates and Interests of a personal nature, depending on any contingent or possible event or events; also, to Lend and Advance Money upon the security, or by way of annuity, for a Life or Lives, or for a term or terms of years, or otherwise, of any such Reversionary and future Estates and Interests and Annuities; and generally to treat and deal with such Estates and Interests, and the Owners thereof.

DATE OF COMPLETE REGISTRATION - - - 24th April 1842.

NO ACCOUNTS Registered.

100.—COMMERCIAL CREDIT MUTUAL ASSURANCE SOCIETY.

PLACE OF BUSINESS - - - - - No. 52, Threadneedle-street, in the City of London.

OBJECTS - - - - - { To Reimburse to the Assured Commercial Losses sustained by them in consequence of Non-payment by Debtors who are Traders; to give to the Assured immediate assistance in recovering Debts due to them, and generally on their behalf to save trouble and expense in the investigation or winding-up of the Estates of Debtors, whether Bankrupts or otherwise, and to effect the speedy Payment of Dividends; to make to the Assured Advances where Losses have occurred, with a view to prevent immediate embarrassment or ultimate failure; to afford information to the Assured respecting the Commercial Stability of Traders to whom they may propose to give credit.

DATE OF COMPLETE REGISTRATION - - - 27th May 1852.

ACCOUNTS Registered.

(1.) BALANCE SHEET from 27 May 1852 to 31 December 1853.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
Management commission - - - - -	3,151	9	Preliminary expenses incurred in the formation of the society - - - - -	1,393	10
Commission on recoveries - - - - -	315	14 11	Advertising expenses - - - - -	317	14 3
Interest on calls - - - - -	19	6	Directors' and council fees - - - - -	473	18
Deposit on 100 forfeited shares - - - - -	5	-	Furniture - - - - -	228	16 1
Calls made on 4,700 allotted shares - - - - -	2,937	10	Law expenses, recovery dept - - - - -	490	19 10
			Printing, &c., expenses - - - - -	498	2 10
			Petty disbursements - - - - -	226	19 10
			Postage expenses - - - - -	127	16
			Rent - - - - -	262	10
			Salaries - - - - -	1,676	8 2
			Special expenses, reference dept - - - - -	25	19
			Travelling expenses - - - - -	104	11
			Balance - - - - -	601	15 10
£.	6,428	11 8	£.	6,428	11 8

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
To Amount owing on account of preliminary expenses incurred in the formation of the society - - - - -	365	4	By Unpaid calls - - - - -	676	2
- Current account for law expenses, recovery department - - - - -	144	18 8	- Policy stamps on hand - - - - -	16	2 6
- Council fees to this date, since the last half-yearly payment - - - - -	58	16	- Postage envelopes on hand - - - - -	5	12 6
- Advertising account - - - - -	33	4	- Management commission remaining unpaid on 11 policies - - - - -	120	15
- Printing, &c., account - - - - -	60	3	- Cash in hand - - - - -	531	13 6
- Amount due to various agents for commission - - - - -	98	1 4	- Petty cash in hand - - - - -	11	13 8
- Balance - - - - -	601	15 10			
£.	1,361	19 2	£.	1,361	19 2

The report of the auditor of the balance sheet is,—

Examined and found correct.

(signed) Charles Dance, Auditor for the Shareholders.

The report of the auditor to the receipt and expenditure is,—

I certify that I have examined the above account, and found the same to be correct.

(signed) Charles Dance, Auditor for the Shareholders.

100.—COMMERCIAL CREDIT MUTUAL ASSURANCE SOCIETY—*continued.*

(2.) BALANCE SHEET from 1 January 1854 to 31 December 1854.

RECEIPTS.				EXPENDITURE.			
		£.	s. d.			£.	s. d.
Balance	- - - - -	601	15 10	Advertising expenses	- - - - -	173	9 9
Commission on recoveries	- - - - -	881	- 1	Alterations in offices	- - - - -	51	18 9
Management commission	- - - - -	2,883	17 7	Directors' and council fees	- - - - -	761	9 -
Calls on 2,500 shares	- - - - -	750	- -	Law expenses, recovery department	- - - - -	1,146	7 5
Balance	- - - - -	79	18 9	Printing and stationery expenses	- - - - -	428	8 3
				Postage expenses	- - - - -	150	16 6
				Rent	- - - - -	205	- -
				Salaries	- - - - -	1,223	7 -
				Special expenses, reference department, and petty disbursements	- - - - -	355	19 1
				Travelling expenses	- - - - -	122	18 6
				Calls on forfeited shares	- - - - -	576	18 -
		£.	5,196 12 3			£.	5,196 12 3

LIABILITIES AND ASSETS.

LIABILITIES.				ASSETS.			
		£.	s. d.			£.	s. d.
Amount remaining undischarged for the preliminary expenses incurred in the formation of the society	- - - - -	116	6 10	Unpaid calls	- - - - -	62	10 -
Solicitors' account for business, &c., done by them at their office in the Old Jewry	- - - - -	252	6 1	Policy stamps on hand	- - - - -	14	2 6
Council fees for attendance to this date since the last half-yearly payment	- - - - -	135	9 -	Management commission remaining unpaid	- - - - -	115	3 4
Current account for advertising, including all advertisements inserted to this date	- - - - -	25	7 -	Cash in hand	- - - - -	900	10 2
Current printing, &c. account	- - - - -	183	13 8	Petty cash in hand	- - - - -	1	10 8
Rent for quarter ending at Christmas	- - - - -	51	5 -	Balance	- - - - -	79	18 9
Current half-yearly subscription for London Gazette	- - - - -	2	12 -				
Salaries due 31 December	- - - - -	305	1 5				
Amounts due to various agents for commission	- - - - -	101	14 5				
		£.	1,173 15 5			£.	1,173 15 5

The report of the auditor attached to the balance sheet is,—

Examined, and found correct.

(signed) *Charles Dance*, Auditor for the Shareholders.

The report of the auditor attached to the receipts and expenditure account is,—

I certify that I have examined the above account, and find the same to be correct.

(signed) *Charles Dance*, Auditor for the Shareholders.

101.—HOME AND FOREIGN MUTUAL ASSURANCE SOCIETY.

PLACE OF BUSINESS - - - - - 38, Hart-street, Bloomsbury, in the County of Middlesex.

OBJECTS - - - - - { The Grant (on the principal of Mutual Assurance, and also of General Assurance) of Assurances upon Lives and for Years, and of Annuities and Assurances against Corporeal Injury, and of Assurances against Loss by the employment of persons in Offices of Trust, with power in certain events to grant Insurances against Loss or Damage by Fire.

DATE OF COMPLETE REGISTRATION - 28th May 1852.

NO ACCOUNT Registered.—Dissolved.

102.—LANCASHIRE INSURANCE COMPANY.

PLACE OF BUSINESS	- - - - -	26, Market-street, Manchester.
OBJECTS	- - - - -	{ To make or grant Insurances on Lives ; to guarantee the Fidelity of any Clerk, Servant, or other Persons who may have effected any Insurances with the Company ; and also against risk or damage by Fire ; and also against the risk of Loss or Damage to Ships at Sea, or to their Cargoes ; and also the granting or purchasing Annuities on Lives.
DATE OF COMPLETE REGISTRATION	- - -	
		22d June 1852.

ACCOUNTS Registered.

(1.) BALANCE SHEET from 23 June 1852 to 20 July 1853.

LIFE DEPARTMENT.

RECEIPTS.		EXPENDITURE.	
	£. s. d.		£. s. d.
To Premiums - - - - -	6,197 4 2	By Charges, viz. :	
- Annuity bond - - - - -	100 - -	Printing, books, agency expenses, commissions, and medical fees	£. 472 12 11
- Interest - - - - -	82 14 7	Proportion of general expenses of management - - - - -	882 14 2
- Accumulation Fund being reserved against liability under " British " Company's Policies as at 30th June 1852, improved by interest from that date - -	3,233 7 11		1,355 7 1
		- Preliminary and other expenditure :	
		Proportion charged to past year - - - - -	98 2 10
		Premises, No. 26, Market-street, Manchester, proportion charged to past year - - - - -	27 12 8
		Surrendered policies - - - - -	53 7 2
		Policy lapsed by death - - - - -	100 - -
		Annuity paid - - - - -	10 2 4
		Premiums for re-insurances - - - - -	353 4 11
		- Balance :	
		Amount at bankers' - - - - -	£. 3,160 7 -
		„ of fire office account - - - - -	1,980 10 11
		Stamps on hand - - - - -	128 5 -
		Premiums on credit and due by the company's branch offices and agents - - - - -	2,391 13 6
		Due on town policies outstanding, the days of grace not having expired - - - - -	152 6 3
			7,813 2 8
		Less, due for medical reports - - - - -	£. 97 13 -
		Policy lapsed by death, unpaid - - - - -	100 - -
			197 13 -
			7,615 9 8
£.	9,613 6 8	£.	9,613 6 8

102.—LANCASHIRE INSURANCE COMPANY—*continued.*

(1.) BALANCE SHEET from 23 June 1852 to 20 July 1853—*continued.*

FIRE DEPARTMENT.

RECEIPTS.		EXPENDITURE.	
	£. s. d.		£. s. d.
To Capital paid up - - - - -	130,960 - -	By Preliminary and other expenditure, including office furniture, iron safes, &c., and value of "British" business to be liquidated in seven years - - -	5,496 1 2
- Premium on shares allotted - - - - -	1,085 - -	Less, proportion charged to Life Department this year - - -	98 2 10
- Deposit on shares forfeited - - - - -	15 - -		5,397 18 -
- Insurance premiums - - - - -	21,955 7 7	- Alterations and repairs of premises, No. 26, Market-street, Manchester, to be liquidated in 2½ years - - -	552 13 3
- Ditto duties payable to Government - - -	11,314 10 10	Less, proportion charged to Life Department this year - - -	27 12 8
- Interest - - - - -	3,334 8 4		525 - 7
- Life office balance - - - - -	1,980 10 11	- London office lease and furniture - - -	1,288 10 -
- Transfer expenses - - - - -	27 2 3	- Losses by fire - - - - -	8,640 8 2
		Less, not yet paid - - - - -	1,200 - -
			7,440 8 2
		- Government fire duties - - - - -	11,314 10 10
		Less, not yet paid - - - - -	5,054 12 -
			6,259 18 10
		- Charges, viz.:	
		I. General:	
		Advertising - - - - -	1,017 4 -
		Rent, stationery, prospectuses, books, &c. - - - - -	2,326 7 3
		Law expenses, salaries, petty expenses, postages, &c. - - -	3,718 2 5
			7,061 13 8
		Deduct,—proportion charged to Life Department - - -	£. 882 14 2
		Sundry expenses not yet been paid - - - - -	410 9 -
			1,293 3 2
			5,768 10 6
		II. Fire:	
		Agency expenses, commission, &c., less duty poundage - - -	864 14 8
		Books, policy, forms, and stamps, &c. - - - - -	812 9 4
			1,677 4 -
		Less, sundries not yet paid - - -	8 5 9
			1,638 18 3
		- Investments in Government Stock, mortgages, and other securities - - -	86,500 - 11
		- Balance at bankers' in Manchester - - -	50,246 19 5
		- Due by the company's branch offices and agents - - - - -	5,426 19 5
		- Due on town policies in course of collection - - - - -	294 2 10
		- Transfer stamps on hand - - - - -	37 5 -
		- Cash in hand - - - - -	11 19 5
			142,517 7 -
		Deduct,—due to sundry offices for re-insurances - - - - -	194 11 9
			142,322 15 3
£.	170,671 19 11	£.	170,671 19 11

102.—LANCASHIRE INSURANCE COMPANY—*continued.*(1.) BALANCE SHEET from 23 June 1852 to 20 July 1853—*continued.*

LIABILITIES AND ASSETS.

FIRE DEPARTMENT.

LIABILITIES.		ASSETS.	
	£. s. d.		£. s. d.
Amount of paid-up capital - - - - -	130,960 - -	Valuation of investments in Government stock, mortgages, and other securities - - - - -	86,475 15 11
Duty payable to Government - - - - -	5,054 12 -	Preliminary and other expenditure - £. 5,496 1 2	
Due to Life Office - - - - -	1,980 10 11	Less, one-seventh part, charged to past year - - - - -	785 3 -
„ on account of fire losses not paid - - - - -	1,200 - -	Premises, No. 23, Market-street, Manchester - - - - -	552 13 3
„ to sundry offices for re-insurances - - - - -	194 11 9	Less, two-fifths charged to past year - - - - -	221 1 4
Sundry charges unpaid - - - - -	418 14 9	London office lease and furniture - - - - -	- - - -
Balance - - - - -	9,015 12 8	Balance at bankers' - - - - -	50,246 19 5
		Cash due by the company's branch offices and agents - - - - -	5,426 19 5
		Cash due on town policies in course of collection - - - - -	294 2 10
		Transfer stamps on hand - - - - -	37 5 -
		Cash on hand - - - - -	11 19 5
	£. 148,824 2 1		£. 148,824 2 1

Manchester, 26 September 1853.

I have examined this account, and find the same correct.

Examined this 26th day of August 1853.

(signed) William Broome, Auditor.
 (signed) Nicholas Heald,
 Joseph Owen,
 Nathl Shelderdine, } Directors.

(2.) BALANCE SHEET to 20 July 1854.

FIRE DEPARTMENT.

CAPITAL AND RECEIPTS.		INVESTMENTS AND EXPENDITURE.	
	£. s. d.		£. s. d.
To Balance - - - - -	9,015 12 8	By preliminary and other expenditure, including office furniture, iron safes, &c., and value of "British" business, to be liquidated in six years - - - - -	4,710 18 2
- Capital paid up last year - - £. 130,960 - -		Less, proportion charged to Life Department this year - - - - -	98 2 10
- Capital paid up this year - - - - -	13,880 - -		4,612 15 4
	144,840 - -	- Alterations and repairs of premises, No. 26, Market-street, Manchester, to be liquidated in 1½ years - - - - -	331 11 11
- Premium on shares allotted - - - - -	2,140 - -	Less, proportion charged to Life Department this year - - - - -	27 12 8
- Insurance premiums - - - - -	29,407 14 7	- London office lease and furniture - - - - -	- - - -
- „ duties payable to Government - - - - -	15,809 19 6	- Losses by fire - - - - -	21,753 6 8
- Interest - - - - -	6,943 3 1	Less, not yet paid - - - - -	1,121 1 8
- Transfer expenses - - - - -	12 18 3	- Government fire duties - - - - -	15,809 19 6
- Loan from Life Department - - - - -	5,701 11 8	Less, not yet paid - - - - -	7,299 1 6
		+ Proprietors' interest - - - - -	6,968 - -
		Less, not yet paid - - - - -	128 5 -
		- Charges, viz: I. General: Advertising - - - - -	685 - -
		Rent, stationery, prospectuses, books, &c. - - - - -	2,168 8 -
		Salaries, petty expenses, postages, law charges, &c. - - - - -	4,728 2 2
			7,581 10 2
		Deduct, proportion charged to life department - - - - -	£. 1,134 16 5
		Sundry expenses not yet paid - - - - -	334 5 4
			1,469 1 9
		II. Fire: Agency expenses, commissions, &c., less duty poundage - - - - -	1,319 0 9
		Books, policy, forms, and stamps, &c. - - - - -	773 16 10
		- Honorarium voted to directors at last annual meeting - - - - -	- - - -
		- Investments in mortgages and other securities - - - - -	158,902 19 10
		- Balances at bankers' - - - - -	3,190 3 3
		- Due by company's agents - - - - -	406 6 9
		- „ on town policies in course of collection - - - - -	2 7 13 11
		- Transfer stamps on hand - - - - -	52 7 6
		- Cash on hand - - - - -	21 9 -
			162,821 10 3
		Deduct, balance due to sundry offices for re-insurances - - - - -	293 1 4
	£. 213,870 19 9		£. 213,870 19 9

102.—LANCASHIRE INSURANCE COMPANY—*continued.*

(2.) BALANCE SHEET to 20 July 1854—*continued.*

FIRE DEPARTMENT—*continued.*

LIABILITIES.				ASSETS.			
	£.	s.	d.		£.	s.	d.
Amount of paid-up capital - - - - -	144,840	-	-	Valuation of investments in mortgages and other securities	158,902	19	10
Duty payable to Government - - - - -	7,299	1	6	Preliminary and other expenditure - £. 4,710 18 2			
Due on account of fire losses not paid - - - - -	1,121	1	8	Less, one-sixth part charged to past year - - - - -	785	3	-
Due to sundry offices for re-insurances - - - - -	295	1	4				3,925 15 2
Sundry charges unpaid - - - - -	334	5	4	Premises, No. 26, Market-street, Manchester - - - - -	331	11	11
Loan from Life Department - - - - -	5,701	11	8	Less, two-thirds charged to past year - - - - -	221	1	4
Proprietors' interest unpaid - - - - -	128	5	-				110 10 7
Balance - - - - -	8,377	12	9	London office lease and furniture - - - - -			1,239 3 3
	£. 168,096	19	3	Cash due on town policies in course of collection - - - - -			247 13 11
				Transfer stamps on hand - - - - -			52 7 6
				Balances at bankers' - - - - -			3,190 13 3
				Due by company's agents - - - - -			406 6 9
				Cash on hand - - - - -			21 9 -
					£. 168,096	19	3

(signed) *Nicholas Heald*, Chairman

LIFE DEPARTMENT.

RECEIPTS.				EXPENDITURE, LIABILITIES, AND BALANCE.			
	£.	s.	d.		£.	s.	d.
To Balance - - - - -	7,615	9	8	By Charges; viz.			
- Premiums - - - - -	9,969	13	9	Printing, books, agency expenses, commissions, and medical fees - - - - -	807	7	3
- Interest - - - - -	429	4	4	Proportion of general expenses of management - - - - -	1,134	16	5
							1,942 3 8
				- Preliminary and other expenditure, proportion charged to past year - - - - -			98 2 10
				- Premises, No. 26, Market-street, Manchester, proportion charged to past year - - - - -			27 12 8
				- Policies lapsed by death - - - - -			1,299 19 -
				- Annuity paid - - - - -			10 2 4
				- Premiums for re-insurances - - - - -			1,086 7 10
				- Balance,—			
				Amount at bankers' - - - - -	£. 2,759	13	10
				Loan to Fire Department - - - - -	5,701	11	8
				Stamps on hand - - - - -	196	2	6
				Premiums on credit, and due by the company's branch offices and agents - - - - -	4,752	-	3
				Due on town policies outstanding, the days of grace not having expired - - - - -	213	-	2
					£. 13,622	8	5
				Less,—Due for medical reports - - - - -	£. 55	13	-
				Less,—Due for charges unpaid - - - - -	16	16	-
					72	9	-
	£. 18,014	7	9				13,549 19 5
					£. 18,014	7	9

Examined, this 4th day of September 1854.

(signed) *Nicholas Heald*, Chairman.
 (signed) *William Jenkinson*,
John Knowles,
Nathaniel Shelmerdine, } Directors.
Stephen Symonds,

We have examined this account, and find the same correct.

(signed) *William Broome*,
J. G. T. Child, } Auditors.

Manchester, 2 October 1854.

102.—LANCASHIRE INSURANCE COMPANY—continued.

(3.) BALANCE SHEET to 20 July 1855.

I.—FIRE DEPARTMENT.

RECEIPTS.		EXPENDITURE.			
	£. s. d.		£. s. d.	£. s. d.	
To Balance - - - - -	8,377 12 9	By preliminary and other expenditure including office furniture, iron safes, &c., and value of "British" business, proportion to past year - - -	785 3 -		
- Premiums and duty poundage - - - - -	33,192 12 2	Less, proportion charged to Life Department - - - - -	98 2 10	687 - 2	
- Duties payable to Government - - - - -	18,282 1 11	- Alterations and repairs of premises, No. 26, Market-street, liquidated in full - - - - -	110 10 7		
- Transfer expenses - - - - -	22 6 1	Less, proportion charged to Life Department - - - - -	13 16 4		
- Balance due to capital account - - - - -	9,976 3 7	- Losses by fire - - - - -	- - -	96 14 3	
		- Government fire duties - - - - -	- - -	37,260 4 9	
		- Charges :		18,282 1 11	
		I. General:			
		Advertising per Manchester, London, Liverpool, and Glasgow offices - - - - -	501 9 8		
		Rent, stationery, prospectuses, books, &c. per ditto - - - - -	3,256 19 6		
		Salaries, petty expenses, postages, &c. per ditto - - - - -	5,094 3 3		
		Law charges, Re Reddish, and compensation - - - - -	2,100 - -		
			10,952 12 5		
		Less, proportion charged to Life Department - - - - -	1,645 9 10	9,307 2 7	
		II. Fire:			
		Agency expenses - - - - -	2,013 2 3		
		Books, policy, forms and stamps, &c. - - - - -	713 4 5	2,726 6 8	
		- Honorarium voted to directors at last annual meeting - - - - -	- - -	1,000 - -	
		- Capital account, towards proprietors' interest - - - - -	- - -	491 6 2	
£.	69,850 16 6		£.	69,850 16 6	

II.—LIFE DEPARTMENT.

RECEIPTS.		EXPENDITURE.			
	£. s. d.			£. s. d.	
To Balance - - - - -	13,549 19 5	By Charges, viz.:			
- Premiums - - - - - £. 14,429 17 5		Printing books, agency expenses, commissions, and medical fees - - - - -	- - -	985 15 6	
Less, quarterly and half-yearly premiums to be received - - - - -	534 10 1	- Proportions of general expenses of management - - - - -	- - -	1,645 9 10	
	13,894 18 4	- Preliminary and other expenditure; proportion charged to past year - - - - -	- - -	98 2 10	
- Interest - - - - -	785 7 6	- Premises, No. 26, Market-street, Manchester, proportion of balance - - - - -	- - -	13 16 4	
		- Policies lapsed by death - - - - -	- - -	4,760 - -	
		- Policies surrendered - - - - -	- - -	34 11 9	
		- Annuity paid - - - - -	- - -	9 16 2	
		- Premiums for re-insurances - - - - -	- - -	1,026 13 5	
£.	28,230 5 3	- Balance owing to life by capital account - - - - -	- - -	19,665 19 5	
			£.	28,230 5 3	

102.—LANCASHIRE INSURANCE COMPANY—*continued.*

(3.) BALANCE SHEET to 20 July 1855—*continued.*

III.—C A P I T A L.

	£.	s.	d.		£.	s.	d.
To Capital paid up - - - - -	144,840	-	-	By Interest paid - - - - -	7,370	5	-
- Interest received thereon - - - - -	6,878	18	10	- Balance - - - - -	144,840	-	-
- „ from general income - - - - -	491	6	2				
	£.	152,210	5		£.	152,210	5

IV.—GENERAL BALANCE SHEET.

LIABILITIES.				A S S E T S.			
	£.	s.	d.		£.	s.	d.
To Amount of paid-up capital - - - - -	144,840	-	-	By investments in mortgages and other securities - - - - -	148,035	7	9
- Duty payable to Government - - - - -	8,350	14	5	- Preliminary and other expenditure £. 3,925 15 2			
- Due on account of fire losses unpaid - - - - -	1,034	6	6	Less, one-fifth part charged to past year 785 3 -	3,140	12	2
- Due to sundry offices for re-insurances, viz.:				- London office lease and furniture - - - - -	1,187	16	3
Fire - - - - - £. 416 3 3				- Transfer stamps on hand - - - - - 60 - -			
Life - - - - - 125 1 3	541	4	6	- Policy ditto ditto - - - - - 115 10 5	175	10	5
- Sundry charges unpaid, viz.:				- Balances at bankers' - - - - -	10,448	13	9
Fire - - - - - 1,401 5 8	1,478	-	8	- Due by the company's branch offices and agents, and life premiums on credit - - - - -	1,897	4	9
Life - - - - - 76 15 -	93	9	-	- Cash due on town policies in course of collection, viz.:			
Due for medical reports - - - - -	120	-	-	Fire - - - - - 410 8 5			
Proprietors' interest unpaid - - - - -	9,689	15	10	Life, the days of grace not having expired - - - - - 824 19 -	1,235	7	5
Surplus balance - - - - -	£.	166,147	10 11	Cash on hand - - - - -	26	18	5
					£.	166,147	10 11

Examined, this 6th day of September 1855.

(signed) *Nicholas Heald*, Chairman.
 (signed) *Stephen Symonds*,
Nathaniel Shelmerdine, } Directors.
Joseph Schofield,

We have examined this account, and find the same correct.

Manchester, 4 October 1855.

(signed) *William Broome*,
J. G. T. Child, } Auditors.

103.—THE MARINE LIFE AND CASUALTY MUTUAL ASSURANCE COMPANY.

PLACE of BUSINESS	- - - - -	137, Leadenhall-street, in the City of London.
OBJECTS	- - - - -	To Assure the Lives of Mariners of every Class, whether at Sea or on Shore, and of Passengers or Persons on board any Steam-packet, Ship, or Vessel, or intending to proceed on any Voyage; to assure Luggage and Goods; to assure Annuities and Superannuation or other Allowances to Mariners upon their becoming, by Age, permanent Ill-health, or Accident, incompetent to perform their Duties; to Guarantee Steam-packet and Navigation Companies, Shipowners, and others from Liabilities in cases of the Death of or Personal Injury to Mariners employed by them, or to Passengers or Persons on board of any Vessels belonging to, or chartered, or engaged by them; and also to Insure the Lives of Persons not included within any of the Classes above mentioned; and to Grant Policies of Assurance upon any event or contingency dependent upon or relating to Human Life; and to grant Annuities, Immediate or Deferred, and to purchase Reversionary Interests, and to grant Endowments to Widows or Children, and generally to transact all other business usually transacted by General Life Assurance, Reversionary Interest, and Guarantee Societies.
DATE of COMPLETE REGISTRATION	- -	5th July 1852.

ACCOUNTS Registered.

(1.) GENERAL STATEMENT of ACCOUNTS from commencement of the Society to 31 December 1852.

Dr.			Cr.		
	£.	s. d.		£.	s. d.
To premiums on assurances effected (from 5th July, the date of complete registration) - - - - -	3,376	1 8	By paid on account of preliminary expenses incurred previous to the 5th of July 1852 (the date of complete registration), viz.:		
- Commission on re-assurances - - - - -	5	5 8	Advertisements - - - - -	£.43	15 -
			Allowance to agents - - - - -	10	- -
			Furniture and fittings - - - - -	54	14 -
			Incidentals - - - - -	6	- 11
			Law expenses - - - - -	409	6 6
			Printing - - - - -	52	- 6
			Stationery - - - - -	18	9 8
			Travelling expenses - - - - -	6	12 -
				600	18 7
			By paid current charges from 5th July 1852, viz.:		
			Advertisements - - - - -	10	13 -
			Allowance to agents - - - - -	50	- -
			Commission and brokerage - - - - -	17	2 2
			Incidentals - - - - -	5	17 2
			Medical fees - - - - -	-	10 6
			Postage and carriage - - - - -	3	18 -
			Printing - - - - -	50	18 4
			Receipt stamps - - - - -	-	3 -
			Salaries on account - - - - -	130	17 6
			Stationery - - - - -	5	4 4
			Travelling expenses - - - - -	25	2 -
			Re-assurance - - - - -	52	17 1
			Claims - - - - -	40	- -
			- Investments in Consols - - - - -	2,000	- -
			- Balances—At bankers' - - - - -	191	8 1
			- " In hands of agents - - - - -	190	8 8
			- " Policy stamps - - - - -	2	19 -
			- " Petty cash - - - - -	2	9 11
£.	3,381	7 4	£.	3,381	7 4

Examined by us,
(signed) James Hartley,
N. B. Acworth, } Directors.
R. Rodger, }
(signed) P. D. Hadow, Deputy Chairman.

We have examined the above accounts, compared them with the books and vouchers, and found the same correct.
London, 3 February 1853.
W. S. Lindsay,
Charles R. Colman, } Auditors.

103.--THE MARINE LIFE AND CASUALTY MUTUAL ASSURANCE COMPANY--continued.

(2.) GENERAL STATEMENT OF ACCOUNTS for the Year 1853.

Dr.			Cr.		
	£.	s. d.		£.	s. d.
To Balance of Assurance Fund on 1st January	2,387	5 8	By Charges attending formation of society, viz.:		
- Premiums on new assurances	2,758	17 7	Actuary -	£. 210	- -
- Ditto on renewals	4,207	5 -	Solicitor -	65	- -
- Interest on investments	71	4 3			
- Commission on re-assurances	29	1 1	- Current Charges, viz.:-		
			Advertisements	18	15 6
			Commission and brokerage	148	5 7
			Furniture and fittings	10	17 4
			Incidentals	30	- 8
			Medical fees	31	18 6
			Postage and carriage	12	8 6
			Printing	50	2 6
			Rent	100	- -
			Salaries	587	13 4
			Stamps (policy and receipt)	13	18 6
			Stationery	6	13 3
			Travelling expenses	7	9 8
			- Re-assurances	366	16 6
			- Claims	£. 1,269	19 -
			Less, received under a re-assurance	500	- -
				769	19 -
			- Balance	7,023	14 9
			Agents' accounts	£. 448	18 3
			Policy stamps	12	17 -
			Petty cash	-	19 10
			Invested in Consols	3,200	- -
			At bankers'	3,360	19 8
				£. 7,023	14 9
	£.	9,453 13 7		£.	9,453 13 7

Examined by us,

(signed) *N. B. Acworth,*
George Denny, } Directors.
James Hartley,
 (signed) *R. D. Hadow,* Chairman.

We have examined the above accounts, and compared them with the books and vouchers, and found the same correct.

London, 23 January 1854.

(signed) *W. S. Lindsay,*
Charles R. Colman, } Auditors.

(3.) GENERAL STATEMENT OF ACCOUNTS for the Year 1854.

Dr.			Cr.		
	£.	s. d.		£.	s. d.
To Balance of Assurance Fund on 1st January	7,023	14 9	By Current Charges, viz.:		
- Premiums on new assurances	2,385	- 10	Advertisements	42	17 6
- Ditto on renewals	4,961	1 2	Allowances to agents	103	18 4
- Interest on investments	176	2 3	Commission and brokerage	160	13 8
- Commission on re-assurances	24	9 7	Directors' allowances	300	- -
			Furniture and fittings	218	5 10
			Incidentals	36	15 6
			Law expenses, including lease of new premises	71	14 4
			Loss on sale of Consols	106	5 -
			Medical fees	138	2 -
			Postage and carriage	36	8 6
			Printing and stationery	171	7 9
			Rent	88	5 1
			Salaries	895	7 4
			Stamps (policy and receipt)	37	8 -
			Travelling expenses	-	11 7
			- Re-assurances	403	14 4
			- Surrender of superannuation policies	162	8 11
			- Claims	1,030	- -
			- Balance, viz.:		
			Agents' accounts and renewals in		
			course of collection	£. 481	14 7
			Policy stamps	22	13 9
			Invested in Consols	2,000	- -
			Invested in railway debentures	3,000	- -
			Loans on security	1,075	- -
			At bankers'	3,986	16 7
				10,566	4 11
	£.	14,570 8 7		£.	14,570 8 7

Examined by us,

(signed) *C. E. Mangles,*
George Denny, } Directors.
James Hartley,
 (signed) *P. D. Hadow,* Chairman. (L.s.)

We have examined this account, and compared it with the books and vouchers, and find the same correct.

London, 30 January 1855.

(signed) *W. S. Lindsay,*
Charles R. Colman, } Auditors.

103.—OAK MUTUAL LIFE ASSURANCE AND LOAN COMPANY.

PLACE OF BUSINESS - - - - - 49, Moorgate-street, in the City of London.
OBJECTS - - - - - The usual business of a Life Assurance and Loan Company.
DATE OF COMPLETE REGISTRATION - 31st July 1852.

ACCOUNTS Registered.

DEBTOR and CREDITOR ACCOUNT from 31 July 1852 to 15 June 1854.

Dr.			Cr.		
	£.	s. d.		£.	s. d.
To capital subscribed, amount shown per contra, uncalled	32,769	- -	By capital uncalled - - - - -	25,837	10 -
- Deposits - - - - -	1,141	4 4	- Due from shareholders - - - - -	1,458	10 -
- Premiums - - - - -	1,748	4 6	- Sundry debtors - - - - -	1,339	14 5
- Interest - - - - -	29	11 4	- Sundry loans granted - - - - -	760	- -
- Loans repaid - - - - -	132	- -	- Claims at death - - - - -	423	6 8
			- Re-assurances - - - - -	54	14 2
			- Lease, fixtures, and furniture - - - - -	1,000	- -
			- Preliminary expenses - - - - -	1,616	16 5
			- Rent, rates, and taxes - - - - -	181	6 3
			- Advertising - - - - -	181	15 8
			- Printing and stationery - - - - -	382	11 -
			- Policy stamps - - - - -	94	4 6
			- Salaries - - - - -	964	6 3
			- Commission - - - - -	409	13 -
			- Medical fees - - - - -	132	19 -
			- Enquiry fees - - - - -	1	11 6
			- Incidental and law charges - - - - -	373	8 10
			- Balance at bankers' - - - - -	594	17 -
			- Cash in hand - - - - -	13	15 6
£.	35,820	- 2	£.	35,820	- 2

AUDITORS' REPORT.

We, the undersigned, being Auditors of the Oak Mutual Life Assurance and Loan Company, certify that we have examined the books and accounts of the Company, and the abstract of the accounts appended, and compared the same with the vouchers, and that we find them to be strictly correct. We also desire to express our satisfaction at the perfect arrangement of the books, and the care with which they are kept.

(signed) Henry Keale, } Auditors.
G. E. Petter, }

The business of this Company has been transferred to the London and County Assurance Company.

105.—THE LONDON EXCHANGE ADVANCE FUND AND LIFE ASSOCIATION.

PLACE OF BUSINESS - - - - - No. 3, Old Broad-street, in the City of London.
OBJECTS - - - - - { To advance Money at Interest upon the pledge of Personal Property, Policies of Assurance, Bonds, Bills, or Notes, and to discount Bills or Notes, and generally to carry on the business of a Loan and Life Assurance Company.
DATE OF COMPLETE REGISTRATION - - 17th September 1852.

ACCOUNTS Registered.

1.—BALANCE SHEET from 30 September 1852 to 30 September 1853.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To discount on bills, loans, office fees, &c., &c. - -	826	17 2	By charges, commission, interest, &c. - - - -	433	9 1
			By balance carried down - - - - -	393	8 1
	£.	826 17 2		£.	826 17 2
To Balance brought down - - - - -		393 8 1			

105.—THE LONDON EXCHANGE ADVANCE FUND AND LIFE ASSOCIATION—*continued.*

(1.) BALANCE SHEET from 30 September 1852 to 30 September 1853—*continued.*

LIABILITIES AND ASSETS.

LIABILITIES.					ASSETS.				

105.—THE LONDON EXCHANGE ADVANCE FUND AND LIFE ASSOCIATION—continued.

(3.) BALANCE SHEET from 30 June 1854 to 30 June 1855.

RECEIPTS.				EXPENDITURE.			
		£.	s. d.			£.	s. d.
To Discounts on loans and bills, office fees, &c.	- -	1,473	- 8	By charges, commission, interest, &c. &c.	-	1,848	6 7
- Balance	- - - -	375	5 11				
		£.	1,848 6 7			£.	1,848 6 7
				(signed) Jno. Young,	} Auditors.		
				(signed) Wm. Scott,			
				(signed) E. C. Curzon,	} Directors.		
				(signed) E. H. Moscrop,			

LIABILITIES AND ASSETS.

LIABILITIES.				ASSETS.			
		£.	s. d.			£.	s. d.
Authorised capital, 100,000 l.				By Cash in hand	- - - -	430	6 5
To Paid-up capital	- - - -	7,719	13 -	- Bills and loans	- - - -	5,780	17 6
- Loans on debentures	- - - -	2,770	- -	- Sundry creditors	- - - -	135	3 -
- Sundry creditors	- - - -	812	1 2	- Outlay and improvements, No. 2, Adelphi-terrace	- - - -	344	1 6
				- Preliminary expenses, and law charges	- - - -	3,001	6 9
				- Furniture, fixtures, office fittings	- - - -	580	14 7
				- Office stock, stationery, forms, &c.	- - - -	144	1 2
				- Balance, as per statement of receipts and expenditure, herewith	- - - -	£. 375	5 11
				Less, balance of profit, 30 June 1854	- - - -	99	2 8
		£.	11,301 14 2				
						£.	11,301 14 2

We have examined the vouchers and receipts, and compared them with the disbursements charged in the Company's cash-book during the period over which the balance sheet extends, and found them correct.

(signed) Jno. Young, } Auditors.
Wm. Scott, }

106.—UNITY FIRE INSURANCE COMPANY.

PLACE OF BUSINESS	- - - - -	40, Pall Mall, Middlesex.
OBJECTS	- - - - -	The Insurance of Property of every description in Great Britain, or elsewhere, including Ships or Vessels in dock, or in any haven, port, or harbour, against Loss or Damage by Fire; and generally to transact all business connected with the Insurance of Property against Loss by Fire, and also against Personal Injury or Death by Fire; and also to contract and effect Loans, and advance Money on Personal Security.
DATE OF COMPLETE REGISTRATION	- - - - -	14th September 1852.

ACCOUNTS Registered.

(1.) BALANCE SHEET from May 1852 to 30 June 1854.

RECEIPTS.				EXPENDITURE.			
		£.	s. d.			£.	s. d.
To Capital account:				By Investments:			
Subscribed capital	- - - £. 933,662	12 6		On mortgages, bonds, &c.	- - - -	62,500	- -
Paid up	- - - - -	133,380	7 6	In Consols	- - - -	14,795	15 -
				Halifax, Bradford, and Keighley Company	- - - -	10,500	- -
				Birmingham building	- - - -	5,925	11 -
				Purchase of house at Norwich	- - - -	1,176	13 1
				Purchase of engines	- - - -	559	12 3
				Purchase of furniture	- - - -	423	1 6
- Premiums on new shares	- - - - -	8,380	7 6	Interest paid on capital	- - - -		
				Fire losses	- - - -		
- Insurance premiums	- - - - -	16,899	19 10	- Establishment charges:			
				Law charges, including costs of deed of settlement, registration, and other legal expenses	- - - -	2,120	19 3
- Insurance duty	- - - - -	13,835	2 9	Advertising	- - - -	4,127	14 8
				Printing	- - - -	2,712	13 3
- Interest on investments	- - - - -	3,314	6 1	Stationery	- - - -	800	17 7
				Commission, including shares and fire premiums	- - - -	13,523	5 9
- Transfer fees on shares, &c.	- - - - -	285	16 8	General expenditure, including house expenses, postage and parcels, rent and taxes, travelling, sign-board, and engines attending fires	- - - -	4,802	16 3
				Salaries to staff, including extra services, &c.	- - - -	7,239	16 8
				Fees and salaries to local directors, managers, clerks, &c.	- - - -	1,797	5 6
				Directors' attendance fees	- - - -	2,493	6 8
				Stamps	- - - -		
				Duty paid Government	- - - -		
				Re-assurances	- - - -		
				- Available funds:			
				Capital in shareholders' hands	- - - -	933,662	12 6
				Balance in hands of local boards due by agents	- - - -	11,689	14 7
				Balance at bankers'	- - - -	1,974	3 11
				Balance in office	- - - -	41	17 9
		£.	1,109,758 12 10				
						£.	1,109,758 12 10

We, the undersigned, have examined this balance sheet, together with the various books and vouchers relating thereto, and have found them perfectly accurate.

(signed) Watkin Owen Pell, Chairman.
Edward Lloyd, Deputy Chairman.
Thomas H. Baylis, Managing Director.

(signed) William Hopwood, } Auditors.
E. W. G. Evans, }
Thos. Cooper, }
John Smith, }

106.—UNITY FIRE INSURANCE COMPANY—*continued.*

(2.) BALANCE SHEET from 30 June 1854 to 30 June 1855.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Balance in hands of Local Boards, and due by agents - - - -	11,689	14 7	By Dividends paid to shareholders - - - -	6,523	3 9
- Balance at bankers' - - - -	1,974	3 11	- Buildings at Birmingham and Norwich - - - -	4,117	7 3
- Balance in office - - - -	41	17 9	- Furniture, fixtures, and fittings - - - -	890	11 1
			- Purchase of engines, hose, &c. - - - -	1,065	4 7
		13,705 16 3	- Duty account - - - -	17,679	18 11
- New paid-up capital - - - -	4,652	- -	- Commission account, including brokerage on shares, commission on fire premiums, allowances on policies, and Bank commission - - - -	6,716	8 9
- Premium on new shares - - - -	4,652	- -	- Stationery - - - -	872	9 9
- Deposits returned - - - -	28,000	- -	- Salaries, including staff, local managers, and clerks, and extra services - - - -	8,228	2 7
- Transfer fees - - - -	19	17 6	- Director's fees, metropolitan and local - - - -	2,756	9 5
- Premium account - - - -	23,301	7 1	- Auditors' fees - - - -	100	- -
- Duty account - - - -	17,978	11 11	- Law charges - - - -	856	9 -
- Interest on deposits - - - -	2,481	1 4	- Advertising - - - -	3,780	7 10
- Dividends on stock - - - -	786	4 10	- Printing - - - -	1,407	2 8
- Discount on duty received from Government - - - -	1,258	6 3	- Stamps - - - -	501	5 2
- Duty returned by Government - - - -	2	6 2	- Re-insurances - - - -	404	8 6
- Amount debited to balance, charges by local districts, twice entered to credit of cash - - - -	1,223	6 11	- Discount on duty, returned to the insured - - - -	772	- 5
- Rent account - - - -	294	10 4	- Fire losses - - - -	23,658	10 -
			- General expenditure,—		
			Including house expenses, messenger's wages, postage and parcels, travelling, rent and taxes, engines attending fires, brigade, &c. - - - -	5,077	8 11
			- Balances,—		
			In hands of local managers, and due by agents - - - -	£. 7,683	- 3
			At London and Westminster Bank - - - -	4,789	16 4
			At branch banks - - - -	341	19 3
			Cash in office - - - -	133	4 2
				12,948	- -
	£.	98,355 8 7		£.	98,355 8 7

We, the undersigned, have examined this balance sheet, together with the various books and vouchers relating thereto, and have found them perfectly accurate.

(signed) *Edmund G. Evans*, Accountant and Arbitrator,
15, Basinghall-street, City,
Thos. Cooper, Accountant, &c., Southsea,
Wm. Hopwood, Accountant, &c. &c., Aldine
Chambers, Paternoster Row,
John Smith, A^l Accountant, Liverpool, } Auditors.

107.—THE BIRKBECK LIFE ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - 8, Moorgate-street.

OBJECTS - - - - - Life Assurance.

DATE OF COMPLETE REGISTRATION - - - - - 22d day of September 1852.

ACCOUNTS Registered.

(1.)—BALANCE SHEET from 1 January 1854 to 31 December 1854.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Premiums - - - - -	5,252	4 7	By Comission - - - - -	422	5 11
- Transfer fees - - - - -	-	3 -	- Office fees allowed to agents - - - - -	138	17 1
			- Medical fees - - - - -	162	10 5
			- Policy stamps - - - - -	14	19 -
			- General disbursements - - - - -	199	7 8½
			- Advertising - - - - -	69	1 2
			- Printing and stationery - - - - -	628	11 2
			- Salaries - - - - -	682	12 8
			- Travelling expenses - - - - -	18	11 2
			- Gratuities - - - - -	7	- 4
			- Rent - - - - -	169	7 6
			- Agency expenses - - - - -	423	7 3½
			- Interest - - - - -	98	- 10
			- Entrance fees retained by agents of the Industrial De-		
			- partment - - - - -	77	3 -
			- Law charges - - - - -	82	1 -
			- Auditors' fees - - - - -	10	10 -
			- Claims on policies - - - - -	1,488	11 6
			- Balance—being gain - - - - -	559	9 10
£.	5,252	7 7	£.	5,252	7 7

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		How Invested.	Value according to last Estimate.
To Paid-up capital - - - - -	5,152	11 2			£. s. d.
- Amount received on deposit accounts - - - - -	707	9 8	By Preliminary expenses, divisible over 14 years - - - - -	- - - - -	1,975 11 7¼
- Ditto annuity ditto - - - - -	46	6 4	- Amount due on loan accounts - - - - -	On personal security	224 - 10
- W. Eykelbooch - - - - -	55	17 -	- Furniture and fixtures - - - - -		316 10 5
- Amount due to agents - - - - -	8 19	7¼	- Amount due from J. F. Atlee on cash accounts - - - - -		203 11 11¼
- Balance of profit, as per annexed statement - - - - -	559	9 10	- Amount in hands of agents of the company and Industrial Department - - - - -	- - - - -	2,800 10 9¼
			- Cash - - - - -	In hands of Barnett, Hoare & Company.	1,020 8 -
£.	6,540	13 7¼	£.		6,540 13 7¼

We have examined this account with the books and vouchers produced to us from the last audited balance sheet, and find the same to be correct.

London, 29 July 1854.

(signed) G. Rogers,
G. A. Pain.

108.—SCEPTRE OF ENGLAND ASSURANCE COMPANY.

PLACE OF BUSINESS	- - - - -	27, New Bridge-street, Blackfriars, London.
OBJECTS	- - - - -	{ Fire, Marine, Life, and Guarantee Assurance, with a proviso that Directors may lend, to a safe extent, the Funds of one department to another, at from Three to Five Pounds per cent.
DATE OF COMPLETE REGISTRATION	- - - - -	4th October 1852.

No ACCOUNT Registered.

The Company was dissolved 30 March 1853.

109.—THE PROTESTANT LIFE AND FIRE INSURANCE ASSOCIATION.

PLACE OF BUSINESS	- - - - -	No. 18, Parliament-street, Westminster.
OBJECTS	- - - - -	Fire and Life Assurance Loan and Guarantee.
DATE OF COMPLETE REGISTRATION	- - - - -	16th October 1852.

No ACCOUNTS Registered.

110.—SOLVENCY MUTUAL GUARANTEE COMPANY.

PLACE OF BUSINESS	- - - - -	38, King William-street, in the City of London.
OBJECTS	- - - - -	{ Firstly. To afford indemnity to Contracting Members against Insolvency of Debtors in Great Britain, in respect of Dealings taking place after Contract entered into. Secondly. To afford Pecuniary Assistance to Members or their Debtors, not exceeding to any one Member 10,000 £. Thirdly. To Discount Bills, &c. of Debtors of Members. Fourthly. To Collect and Guarantee Rents, &c. Fifthly. To effect Distribution of Insolvents' Assets, and to Guarantee Dividends and Compositions; and, Sixthly. To Collect, Recover, Purchase, or Discount Debts, Dividends, &c.
DATE OF COMPLETE REGISTRATION	- - - - -	8th November 1852.

ACCOUNTS Registered.

1.—BALANCE SHEET from 29 December 1851 to 31 December 1853.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Premiums, 1853	3,840	14 -	By gross claims, admitted 1853	3,482	16 9
Less, set-off in account current	1,910	19 11	Less, set-off in accounts current	2,869	17 2
- Advances on debentures	890	- -	- Expenses prior to registration	- - -	- - -
- Dividends recovered	201	14 10	- General Expenses paid in 1852:		
- Amount received on account of the Dividends and Composition Guarantee Fund	79	- 3	Rent and taxes	100	- -
- Amount received on account of the Debt Recovery Fund	13	6 2	Advertisements	38	1 -
- Amount received for sundries, as per cash book	28	10 4	Stationery and printing	16	6 3
			Salaries	200	15 6
			Directors' fees	- - -	- - -
			Furniture, fittings, and sign letters	68	- 6
			Sundries	92	13 -
			- General expenses paid in 1853:		
			Rent and taxes	113	4 6
			Advertisements	109	19 10
			Stationery and printing	283	11 8
			Salaries	622	10 6
			Commissions	387	19 11
			Postage, receipt, and bond stamps	24	8 3
			Travelling expenses	8	5 4
			Registration fees	1	1 -
			Sundry expenses at branch offices	18	3 2
			Directors' fees	- - -	- - -
			Sundry accounts	45	16 9
			- Payments on account of the "Dividend and Composition Guarantee Fund"	- - -	- - -
			- Amounts paid on account of the "Debt Recovery Fund"	- - -	- - -
			- Payments for sundries, as per contra	£. 28	10 4
			Less, expenses	- 18	4 -
			Balance:		
			Per cash at bankers'	72	5 7
			Ditto in office and short bills	93	6 -
			Ditto in agents' hands	45	17 1
£.	3,142	5 8	£.	3,142	5 8

110.—SOLVENCY MUTUAL GUARANTEE COMPANY—*continued.*

(2.) BALANCE SHEET from 1 January 1854 to 31 December 1854.

R E C E I P T S.			E X P E N D I T U R E.		
	£.	s. d.		£.	s. d.
To Balance forward - - - - -	410	12 5	By gross claims admitted, 1854 - - -	31,073	14 -
- Premiums, 1854 - - - - £. 22,209 4 6			Less, paid by set-off in accounts current - - - - -	28,494	8 -
Less, paid by set-off in accounts current - - - - - 17,765 10 5					2,579 6 -
- Dividends recovered :	4,443	14 1	- General expenses paid in 1854 :		
Cash - - - - - 2,805 18 3			Printing and stationery - - -	332	9 -
Bills receivable - - - - - 406 1 1	3,211	19 4	Advertisements - - - - -	426	2 4
- Amount received on account of "Dividend and Com- position Department" - - - - -	225	18 10	Salaries - - - - -	1,330	11 -
- Amount received on account of the "Debt Recovery Department:"			Commission - - - - -	465	7 -
Received in cash by official agents - 1,066 9 9			Rent and taxes - - - - -	460	1 11
Received by members - - - - - 1,485 1 4	2,551	11 1	Interest on debentures - - -	28	6 8
- Sundries as per cash-book :			Postage, receipt, and bond stamps -	73	8 10
Per amounts received for returned bills 100 15 10			Travelling expenses - - -	77	14 7
Reference fees - - - - - 10 14 8			Law charges - - - - -	169	13 6
Rent - - - - - 65 - -	176	10 6	Office and house charges - -	39	- -
			Gas and coals - - - - -	34	13 4
			Sundries - - - - -	51	5 11
			Petty cash at chief and branch offices	145	6 3
					3,634 - 4
			- Directors' fees - - - - -		98 14 -
			- Payments on account of the "Dividend and Com- position Department" - - - - -		132 10 4
			- Payments on account of the "Debt Recovery Depart- ment:"		
			Paid by office - - - - -	837	4 5
			Paid by debtors - - - - -	1,485	1 4
					2,322 5 9
			- Furniture and fittings - - - - -		152 - 8
			- Sundries as per cash book :		
			Per amount paid for returned bills -	121	4 4
			Reference fees - - - - -	10	3 9
			Rent - - - - -	65	- -
			Premiums returned - - - - -	21	17 6
					218 5 7
			- Balance :		
			Per cash at bankers' - - -	573	6 9
			Cash in office and short bills - -	35	7 2
			Bills receivable - - - - -	406	1 1
			Cash in agents' hands - - -	868	8 7
					1,883 3 7
£. 11,020 6 3			£. 11,020 6 3		

111.—ENGLISH AND FOREIGN LIFE ASSURANCE, CONSOLIDATED ANNUITY, ENDOWMENT, AND MORTGAGORS' PROTECTION SOCIETY.

PLACE OF BUSINESS - - - - - 135, Oxford-street.

OBJECTS - - - - - { Life Assurance in all or any of its branches, and, if Directors consider it desirable, to grant Policies to Shareholders in Land and Building Societies for keeping up Payments on Shares in event of Death; and also to establish an Office for registering information for Protection of Mortgagors, and to afford assistance generally to Mortgagors and Mortgagees.

DATE OF COMPLETE REGISTRATION - - - - - 10 November 1852.

ACCOUNTS Registered.

(1.) BALANCE SHEET from November 1852 to 15 December 1853.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£. s. d.	£. s. d.
To Deposits on shares - - - - -	1,180	- -	By Preliminary expenses;		
- Life premiums - - - - -	952	9 2	Solicitor's bill in part payment of deed of settlement and lease of premises	150 5 -	
- Fire premiums - - - - -	57	16 2	Office fittings and furniture - - -	282 7 3	
- Annuity premiums - - - - -	9	18 4	Rent, taxes, and insurances - - -	248 18 -	
- Advances for special purposes - - - - -	4,631	11 -	Printing, engraving, stationery, account books, &c. - - -	378 16 1	
- Rent, &c. - - - - -	59	3 6	Travelling and other expenses in the establishment of agencies - - -	350 11 9	
			Postage, parcels, and sundries - - -	99 9 4½	
			Salaries and wages, including actuary and auditors - - -	192 7 8	
			Advertisements - - - - -	57 16 -	
					1,760 11 1½
			- Loans - - - - -	- - -	3,798 5 10
			- Advances - - - - -	- - -	774 14 2
			- Fire premiums - - - - -	- - -	30 14 3
			- Policy stamps - - - - -	- - -	41 7 6
			- Medical fees in town and country - - -	- - -	68 16 6
			- Agents' commission - - - - -	- - -	115 9 4
			- Life loss under Policy 272 - - - - -	- - -	21 8 6
			- Cash:		
			In agents' hands - - - - -	138 15 7	
			At bankers' - - - - -	138 18 1	
			In office - - - - -	1 17 4	
					279 11 -
	£.	6,890 18 2½		£.	6,890 18 2½

We, the undersigned, having examined the above, and compared the same with the originals in the usual books of entry and the vouchers, do hereby certify that it agrees therewith.

(signed) C. J. Salmon, } Auditors.
T. Goodyear, }

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£. s. d.	£. s. d.
To Deposit on shares - - - - -	1,180	- -	By Subscribed capital payable on call - - - - -		64,779 10 -
- Reserve fund for policy risks - - - - -	313	4 6	- Deposits on shares due - - - - -	- - -	75 - -
- Advances for special purposes - - - - -	3,812	3 7	- Loans - - - - -	- - -	3,798 5 10
- Outstanding claims, including balance of solicitors' salaries, printing, stationery, &c., belonging to preliminary expenses - - - - -	600	- -	- Office fittings and furniture, and lease of premises - - -	- - -	340 - -
- Interest on paid-up capital - - - - -	41	11 -	- Stationery, books, policy stamps, &c. - - - - -	- - -	200 - -
- Balance - - - - -	63,525	7 9	- Cash:		
			In agents' hands - - - - -	£. 138 15 7	
			At bankers' - - - - -	138 18 1	
			In office - - - - -	1 17 4	
					279 11 -
	£.	69,472 6 10		£.	69,472 6 10

(signed) Charles Lowndes, } Directors.
J. B. Reade, }
J. Beraut, }

111.—ENGLISH AND FOREIGN LIFE ASSURANCE, CONSOLIDATED ANNUITY, ENDOWMENT,
AND MORTGAGORS' PROTECTION SOCIETY—*continued.*

(2.) BALANCE SHEET at 13 November 1854.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
I. Capital, as in last account - - - - -	1,180	- -	I. Preliminary expenses :		
Less deposits on five shares not paid - - - - -	2	10 -	Office furniture - - - - -	316	14 5
	1,177	10 -	Establishment of agencies - - - - -	433	15 3½
			Solicitor's bill - - - - -	234	5 8
II. Advances to the Company on deposit 4,961 13 3			Printing and stationery - - - - -	1,088	19 2
Less deposits repaid - - - - - 4,573 - -			Advertising - - - - -	203	11 -
	388	13 3	Rent, salaries, and other expenses applicable to the establishment of the company - - - - -	255	5 5
III. Premium received from the Marylebone and General Life Assurance Society for the business of the company, to be applied in reduction of the sum due in item VI. - - - - -	500	- -		2,532	10 11½
IV. Life premiums received - - - - -	1,462	11 -	II. Charges of Management :		
V. Fire premiums received - - - - -	27	8 -½	Rent and taxes - - - - -	334	5 4
VI. Sums due by the Company per list, against which the Marylebone Company and the continuing shareholders of this Company are held harmless, per agreement - - - - - 1,519 17 8			Salaries and wages - - - - -	450	13 2
Deduct deposits included in item II. and in list - - - - - 286 17 11			Medical fees - - - - -	158	9 4
	1,232	19 9	Commission - - - - -	160	9 8½
			Policy stamps - - - - -	47	8 -
			Postages, parcels, coals, gas, and all petty disbursements - - - - -	194	1 10
£. 4,789 2 -½				1,345	7 4½
			III. Re-assurance premiums - - - - -	26	14 1
			IV. Claims by death - - - - -	150	10 7
			V. Dividends to shareholders - - - - -	20	2 8
			VI. Balances :		
			In hands of agents and others - - - - -	138	16 9
			Money, in bank and in office - - - - -	574	19 7½
				713	16 4½
			£. 4,789 2 -½		

The above statement has been examined and compared by us with the documents prepared by the accountant appointed pursuant to an agreement for amalgamation between this Company and the Marylebone and General Life Assurance Society, and has been found correct.

22 January 1855.

(signed) *R. K. Burt,*
C. J. Salmon, } Auditors.

(signed) *Edmund Cobbett,*
J. E. Mayall,
Richard Cobbett, } Directors.

(3.) BALANCE SHEET from 13 November 1854 to 30 November 1855.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
Paid-up capital - - - - -	2,710	10 -	Deposits repaid - - - - -	3,952	9 9
Deposits - - - - -	14,609	9 9	Lease of premises, and cost of improvements thereon - - - - -	1,486	1 11
Life assurance premiums - - - - -	3,684	19 3	Furniture - - - - -	577	5 6
Annuity premiums - - - - -	326	1 3	Preliminary expenses - - - - -	3,238	12 -
Bond fees, loan guarantee fund - - - - -	89	1 -	Loans to policy-holders - - - - -	6,000	11 -
Interest on loans and bank interest - - - - -	152	1 7	Re-assurance premiums - - - - -	607	10 2
Loans to policy-holders repaid - - - - -	890	13 9	Commission - - - - -	174	6 6
Re-assurance premiums under credit system - - - - -	95	15 6	Cancelled credit premiums - - - - -	17	6 8
Loan inquiry fees - - - - -	25	4 -	Claims by death - - - - -	999	7 1
			Annuities paid - - - - -	20	3 4
			Interest on shares and deposits - - - - -	480	11 -
			Balances due by agents held to be irrecoverable - - - - -	13	3 2
			Charges of management - - - - -	3,889	12 4
			Policy and postage stamps in office - - - - -	11	4 11
			Money paid on account of former shareholders to be repaid per agreement - - - - -	196	19 10
			Cash at bankers' - - - - -	892	1 -
			„ in office - - - - -	26	9 11
£. 22,583 16 1				£. 22,583 16 1	

111.—ENGLISH AND FOREIGN LIFE ASSURANCE, CONSOLIDATED ANNUITY, ENDOWMENT,
AND MORTGAGORS' PROTECTION SOCIETY—*continued.*

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
Subscribed capital - - - - -	22,720	- -	Uncalled capital - - - - -	20,009	10 -
Deposit - - - - -	10,657	- -	Loans to policy-holders - - - - -	5,014	1 9
Annuity fund - - - - -	305	17 10	Lease and improvements of office - - - - -	1,486	1 11
Balance due by the company - - - - -	738	17 11	Furniture - - - - -	577	5 6
			Preliminary expense - - - - -	3,238	12 -
			Balances due to the Company - - - - -	467	19 10½
			Money in hand :		
			Cash at banker's - - - - -	892	1 -
			Ditto in office - - - - -	26	9 11
			Difference between the receipts and disbursements of the Life Assurance funds - - - - -	2,709	13 10½
	£.	34,421 15 10		£.	34,421 15 10

We, the undersigned, have examined the above account, and compared it with the vouchers and the books of the Company, and found it correct.

(signed) *Robert Kingston Burt.*
William Wellington Cooper.

112.—THE BRITISH INDUSTRY LIFE ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - No. 300, Regent-street, in the Parish of Marylebone, in the County of Middlesex.
OBJECTS - - - - - Life Assurance and Loan.
DATE OF COMPLETE REGISTRATION - - - 15 November 1852.

NO ACCOUNTS Registered.

113.—PECUNIARY AID AND LIFE ASSURANCE SOCIETY.

PLACE OF BUSINESS - - - - - 43, Queen's-square, Bloomsbury, in the County of Middlesex.
OBJECTS - - - - - { To advance Money by way of Loan, at Interest, on security; to discount Bills or Notes;
to effect Assurances on Lives, and to insure Lives against other unusual risks; to
borrow Money on Debentures, at Interest, not exceeding 5 L. per cent., to be laid out in
Advances; and generally to carry on the business of a Loan and Life Assurance
Society.
DATE OF COMPLETE REGISTRATION - - - 4 December 1852.

NO ACCOUNTS Registered.

114.—THE NATIONAL PROVINCIAL FIRE INSURANCE COMPANY.

PLACE OF BUSINESS - - - - - No. 34, Moorgate-street, in the City of London.

OBJECTS - - - - - { To effect Assurances against Fire or Loss by Accidents at Sea, or by Lightning, Hail-storms or Hurricanes, and to collect and guarantee Rents and Debts, and to transact all the business of a Fire Insurance and Guarantee Company.

DATE OF COMPLETE REGISTRATION - - - 30 December 1852.

(1.) STATEMENT of RECEIPTS and EXPENDITURE for the Year ending 31 March 1854, showing also the outstanding Claims and Balances in hand.

Dr.		Cr.	
	£. s. d.		£. s. d.
To Cash advanced :		By Cash advanced by directors repaid - - - -	500 - -
By directors for preliminary expenses - - -	500 - -	By Preliminary expenses, viz. :	
To Capital :		* Cost of establishing Company, including advertise- ments, printing, law charges, cost of preparation of deed of settlement, registration fees, travelling expenses, expenses attendant upon establishment of branches and agencies, cost of outfit for 300 agents, printing office forms and show boards, account books, stationery and engraving, and other incidental expenses - - - -	4,923 4 1
25,000 shares at 1 <i>l.</i> per share - - - -	25,000 - -	* N.B.—The deed of settlement requires that this amount should be spread over a period of 15 years, and liquidated by equal annual instalments.	
To Premiums and duty :		By Current expenses and charges for management :	
Amounts received for insurances - - - -	4,342 12 10	Postages and carriage of parcels - £. 53 11 3	
To Cash received :		Offices' expenses - - - - - 44 9 9	
For investments repaid - - - - -	14,250 - -	Wages - - - - - 32 17 -	
To Cash received :		Salaries - - - - - 600 8 7	731 6 7
For interest on investments, poundage on Government duty, and discount on prompt payments - - -	761 2 1	Agents' expenses - - - - - £. 24 1 10	
Transfer fees - - - - -	5 7 6	Ditto commission - - - - - 141 16 -	165 17 10
Creditors for outstanding accounts, and sundry balances included per contra - - - - -	884 12 5	Amount paid to Government for duty - - - -	836 1 1
		Policy stamps - - - - -	104 5 6
		Re-assurances - - - - -	210 6 5
		Amount of claims paid on losses by fire - - - -	140 - 6
		By Investments, as under :	
		Amounts invested on mortgages and other securities - - - - £. 31,998 15 -	
		Lease of premises, and furniture and fixtures - - - - - 1,068 12 3	33,067 7 3
		By Balances, as under :	
		Due from agents and branches - £. 1,040 17 4	
		Sundry fire offices upon guarantees - 257 12 2	
		Due from sundry shareholders, and balance of interest to date - - 1,520 1 5	
		Petty cash balance - - - - - 8 15 1	
		Cash and short bills in hand and at bankers' - - - - - 2,167 19 7	5,065 5 7
			£. 45,743 14 10
	£. 45,743 14 10		£. 45,743 14 10

PROFIT and LOSS ACCOUNT for the Year ending 31 March 1854.

Dr.		Cr.	
	£. s. d.		£. s. d.
To Current expenses and charges for management - -	731 6 7	By Premiums - - - - -	2,351 13 4
- Commission and agents' charges - - - -	165 17 10	- Interest received on investments - - - -	761 2 1
- Re-assurances - - - - -	210 6 5	- Transfer fees - - - - -	5 7 6
- Losses by fire - - - - -	140 - 6		
- Policy stamps - - - - -	104 5 6		
- Preliminary expenses :			
Amount written off for this year - - - -	330 - -		
- Balance - - - - -	1,436 6 1		
	£. 3,118 2 11		£. 3,118 2 11
		By Balance brought down - - - - -	1,436 6 1

114.—THE NATIONAL PROVINCIAL FIRE INSURANCE COMPANY—*continued.*

GENERAL BALANCE SHEET for the Year ending 31 March 1854.

<i>Dr.</i>				<i>Cr.</i>			
	£.	s.	d.		£.	s.	d.
To Capital paid up - - - -	25,000	-	-	By Preliminary expenses - - -	4,923	4	1
- Amount subscribed - - -	250,000	-	-	Less amount written off this year -	330	-	-
Less, amount paid up - - -	25,000	-	-				
Capital not called up - - -	£. 225,000	-	-	- Balance of loans on mortgage and other securities - - - -	17,748	15	-
				- Lease of premises, and furniture and fixtures - - - -	1,068	12	3
- Creditors for outstanding accounts and sundry balances - - - -	884	12	5	- Due by agents and branches - - -	1,040	17	4
- Amount due to Government for duty -	1,154	18	5	- Sundry fire offices upon guarantees -	257	12	2
				- Sundry shareholders, and balance of interest to date - - - -	1,590	1	5
- Balance of profit and loss - - - -				- Petty cash balance - - - -	8	15	1
				- Cash, and short bills in hand, and at bankers' - - - -	2,167	19	7
	£.	28,475	16 11		£.	28,475	16 11

STATEMENT OF ASSETS AND LIABILITIES on 31st March 1854.

LIABILITIES.				ASSETS.			
	£.	s.	d.		£.	s.	d.
To Outstanding accounts and sundry balances - - -	884	12	5	By Balance of loans on mortgage and other securities - - - -	17,748	15	-
- Amount due to Government for duty - - -	1,154	18	5	- Estimated value of lease of premises and furniture and fixtures, as per surveyor's estimate - - -	2,068	12	3
- Balance in favour of company (exclusive of 225,000 l. amount of capital not called up) - - - -	22,843	2	-				
				- Due by agents and branches - - -	1,040	17	4
				- Sundry fire offices, upon guarantee -	257	12	2
				- Due from sundry shareholders, and balance of interest to date - -	1,590	1	5
				- Petty cash balance in hand - -	8	15	1
				- Cash, and short bills in hand, and at bankers' - - - -	2,167	19	7
	£.	24,882	12 10				
					£.	24,882	12 10
				By Balance in favour of company (exclusive of 225,000 l. amount of capital not called up) - - - -			

To the Directors of the National Provincial Fire Insurance Company.

Gentlemen,

WE have audited the books of your Company from the time of its formation, say 1 January 1853 to 31 March 1854.

It being the first audit of your accounts, we have carefully investigated the system upon which your books are kept, and we consider that a sound and correct principle has been adopted.

We have checked the whole of the entries in your journal, cash-book, and ledger, and compared them with the vouchers, which we find correct.

We have, therefore, signed the annexed balance sheet, exhibiting the result of our investigation.

May 17th 1854.

We have, &c.

(signed) George Lawrence, } Auditors.
T. Everingham Smith, }

114.—THE NATIONAL PROVINCIAL FIRE INSURANCE COMPANY—continued.

(2.) BALANCE SHEET from 1 April 1854 to 31 March 1855.

RECEIPTS.				EXPENDITURE.			
	£.	s.	d.		£.	s.	d.
To Balance, 1 April 1854 :				By Outstanding accounts, 1 April 1854 :			
Cash at bankers, agents, and other balances - - - - -	5,065	5	7	Sundry balances - - - - -	884	12	5
Amount invested on mortgages and other securities - - - - -	17,748	15	-	Duty payable to Government - - - - -	1,154	18	5
							2,039 10 10
To Premiums and duty, from 1 April 1854 to 31 March 1855 - - - - -	6,672	17	7	By Current expenses and charges for management, viz. :			
To Interest :				Rent, rates, taxes, and insurance - - - - -	394	-	8
On investments, and poundage on duty - - - - -	972	17	1	Postages and carriage of parcels - - - - -	69	18	7
Transfer fees - - - - -	11	2	6	Office expenses - - - - -	91	4	8
				Wages - - - - -	60	13	9
To Sundries :				Salaries - - - - -	617	5	-
National Provincial Life Assurance Society, for temporary advance - - - - -	2,052	2	9	Petty expenses - - - - -	17	18	7
Duty payable to Government - - - - -	849	11	2	Travelling expenses - - - - -	36	7	-
Outstanding accounts and sundry balances - - - - -	337	5	6	Agents' commission - - - - -	413	11	11
				Directors' and auditors' fees - - - - -	521	-	-
							2,222 - 2
				By Investment, as under :			
				Balance of loans on mortgage and other securities - - - - -	12,387	3	-
				Furniture and fixtures - - - - -	234	8	10
							12,621 11 10
				Fire losses and expenses - - - - -	-	-	5,871 8 5
				Dividends to proprietors - - - - -	-	-	620 13 8
				Premiums on cross insurance - - - - -	-	-	213 15 1
				Duty paid to Government - - - - -	-	-	2,645 19 2
				Preliminary and extension expenses - - - - -	-	-	1,625 9 10
				By Balances, as under :			
				Sundry balances and interest to date - - - - -	849	14	5
				Due from sundry fire offices - - - - -	705	16	7
				Due from agents and branches - - - - -	1,828	17	7
				Petty cash balance - - - - -	21	17	11
				Cash in hand and at bankers' - - - - -	2,443	1	8
							5,849 8 2
£.	33,709	17	2	£.	33,709	17	2

Audited, and found correct.

(signed) George Lawrence, } Auditors.
T. Everingham Smith, }

115.—THE ATHENÆUM FIRE INSURANCE SOCIETY.

PLACE OF BUSINESS - - - - - No. 30, Sackville-street, Piccadilly, in the County of Middlesex.
OBJECTS - - - - - The usual business of a Fire Insurance Society in all its branches.
DATE OF COMPLETE REGISTRATION - - - - - 31 December 1852.

NO ACCOUNTS Registered.

116.—THE ARK LIFE ASSURANCE SOCIETY.

PLACE OF BUSINESS - - - - - No. 158, Leadenhall-street.
OBJECTS - - - - - { Granting Assurances on Lives, Endowments, Annuities, Assurances
against personal injury or affliction, and all such business as is
usually transacted by Life Assurance, Annuity, or Endowment
Societies.
DATE OF COMPLETE REGISTRATION - - - - - 1 January 1853.

NO ACCOUNTS Registered.

117.—THE WELLINGTON REVERSIONARY ANNUITY AND LIFE ASSURANCE SOCIETY.

PLACE OF BUSINESS - - - - - No. 3, Chatham-place, Blackfriars, in the City of London.

OBJECTS - - - - - Life Assurance.

DATE OF COMPLETE REGISTRATION - - - - - 8 February 1853.

ACCOUNTS Registered.

BALANCE SHEET from 1 November 1853 to 31 December 1854.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
Deposits' account, shares, and loans, &c. - - -	4,620	- -	Shares re-purchased - - - - -	58	6 8
Advance by the Society's bankers, &c. - - -	438	- -	Premiums on re-assurances - - - - -	97	18 9
Assurance premiums received - - £. 2,765 - 8			Advances returned - - - - -	138	- -
Less ditto, on half credit - - 83 2 6			Policy stamps - - - - -	343	3 2
	2,681	18 2	Loans granted by the Society - - - - -	913	- -
Instalments on loans repaid - - - - -	152	13 4	Interest - - - - -	10	14 2
Interest - - - - -	33	19 -	Commission and Bonuses :		
Commission on assurances - - - - -	4	8 5	Trown and superintendents - - - £. 130 18 5		
Sundries received (rent, &c.) - - - - -	70	18 8	Branches and agencies - - - 174 6 -	305	4 5
			Medical fees - - - - -	83	19 -
			Travelling expenses :		
			Head office - - - - - £. 83 11 7		
			Superintendents - - - - - 176 18 -		
			Branches and agencies - - - 217 4 -	477	13 7
			Salaries: head office and branches - - - - -	1,657	8 -
			Assurance claims - - - - -	418	- 9
			Preliminary expenses - - - - -	1,070	10 -
			Printing, stationery, show cards and frames - - -	493	1 10
			Rent: head office and branches - - - £. 338 12 1		
			Advertisements - ditto - - - 94 1 2		
			Small bills, petty cash, &c. - - - 528 11 -		
				961	4 3
				£.	7,028 4 7
			Balance: Cash at bankers, branches, and agents - - - - - £. 972 13 -		
			Policy stamps in hand - - - 1 - -		
				973	13 -
£.	8,001	17 7	£.	8,001	17 7

We have examined the accounts with the books of the Society, and certify the same to be correct.

(signed) *H. Croysdill,* } Auditors.
W. D. Harris, }

Chas. W. Roe, Secretary.

118.—THE LOMBARD ADVANCE FUND AND LIFE ASSURANCE SOCIETY.

PLACE OF BUSINESS	Queen's-square, Bloomsbury, in the County of Middlesex.
OBJECTS	Business of the Society shall be to advance Money by way of Loan, at Interest, on security, as mentioned in the Deed ; to discount Bills or Notes ; to effect Assurances on Lives of Healthy and Diseased Persons, and to insure Lives against other unusual risks ; to purchase and grant Annuities ; to purchase and sell contingent Reversionary Interests ; to borrow Money on Debentures, at Interest not exceeding 5 l. per cent., to be laid out in Advances ; and generally to carry on the business of a Life Assurance and Loan Company.
DATE OF COMPLETE REGISTRATION	10 February 1853.

NO ACCOUNTS Registered.

119.—THE EMPEROR LIFE ASSURANCE SOCIETY.

PLACE OF BUSINESS	Cannon-street West, in the City of London.
OBJECTS	For the carrying on of the usual business of a Life Assurance Society, and for the granting of Loans.
DATE OF COMPLETE REGISTRATION	15 March 1853.

NO ACCOUNTS Registered.

120.—THE BEACON LIFE AND FIRE ASSURANCE COMPANY.

PLACE OF BUSINESS	No. 6, Waterloo-place, Pall-mall, in the County of Middlesex.
OBJECTS	Life, Fire, and Hailstorm Insurance.
DATE OF COMPLETE REGISTRATION	16 March 1853.

ACCOUNTS Registered.

(1.) BALANCE SHEET from Commencement of the Company to 16 March 1854.

RECEIPTS.		EXPENDITURE.	
	£. s. d.		£. s. d.
To Balance brought from assets and liabilities	1,257 7 10 ½	Management :	
- Life premiums	£. 864 10 7 ½	By Salaries, including medical officers	£. 878 19 -
Less re-assurances	56 10 10	- Wages	80 11 4
	807 19 9 ½	- Printing	260 1 9
N. B.—The amount assured, 51,599 l. 0 s. 10 d.		- Stationery	258 1 1
		- Advertisements	138 1 6
- Fire premiums	£. 1,247 9 2	- Office and petty expenses	54 2 4
Less re-assurances	71 17 7	- Postages and carriage of parcels	99 14 11 ½
	1,175 11 7	- Medical fees	23 11 -
N. B.—The amount insured, 378,037 l. 5 s.		- Receipt stamps	- 1 -
		- Policy stamps, life and fire	35 - 6
- Poundage on duty	6 14 10	- Agency expenses	110 1 2 ½
- Interest on loans and investments	20 17 9	- Commissions	121 15 1
- Sundry fees	5 19 11		2,060 - 9
	£. 3,274 11 9	- Law expenses, including deed	356 17 2
		- Establishment of agencies	527 6 2
		- Claims on policies, fire	6 6 8
		- Ditto ditto, life	58 13 3 ½
		- Travelling expenses	65 7 9
		- Rent	200 - -
			£. 3,274 11 9

120.—THE BEACON LIFE AND FIRE ASSURANCE COMPANY—*continued.*

BALANCE SHEET from Commencement of the Company to 16 March 1854—*continued.*

LIABILITIES AND ASSETS.

LIABILITIES.		ASSETS.	
	£. s. d.		£. s. d.
To Capital subscribed 50,700 £.; deposit thereon - - - - £.5,070 - -		By Furniture and fittings - - - - -	331 7 10
Less amount due - - - - 1,540 - -		- Debtors - - - - -	1,156 1 2½
	3,530 - -	- Investments in loans - - - - -	1,179 3 4
- Creditors - - - - -	307 11 7	- Cash at bankers - - - - £. 896 7 1	
- Loan cash advanced - - - - -	1,000 - -	- Cash as per petty cash book, and in hands of manager - - - - 17 4 3	
		- Balance carried to receipts and expenditure - - -	913 11 4
£. 4,857 11 7			1,257 7 10½
		£.	4,837 11 7

We have examined the foregoing accounts and balance sheet, and find the same to be correct. The books are kept by double entry, and are well kept.

(signed) William Scrope Ayrton.

C. Locock Webb.

George Broom,

Firm of Messrs. Broom & Bagshawe, Public Accountants,
35, Coleman-street.

121.—THE LANCASHIRE RENT GUARANTEE COMPANY.

PLACE OF BUSINESS - - - - - No. 17, Princess-street, Manchester.

OBJECTS - - - - - { To guarantee Rents and other Periodical Payments, and to undertake the Collection, Recovery, and Payment of Debts, and other Moneys, without guaranteeing the same; to guarantee the Payment of Rents of Houses or Land, although untenanted; to undertake the Management of Property for any of the aforesaid purposes; and to execute Repairs or Improvements incident thereto; to become Agents to Insurance Companies, and to procure Loans on Real and Personal Property.

DATE OF COMPLETE REGISTRATION - - - 18 March 1853.

ACCOUNTS Registered.

CAPITAL ACCOUNT, 1 March 1854.

Dr.		Cr.	
To Preliminary expenses paid for deed of settlement, advertising, &c. - - £. 344 14 3	£. s. d.	By Sundry shareholders' deposit of 1s. per share on 2,910 shares issued - £. 145 10 -	£. s. d.
Less original subscriptions forfeited - - £. 10 - -		- Call of 9s. per share thereon - - 1,309 10 -	
Less charged to revenue as proportion for the current year's expenses 33 9 5	43 9 5		1,455 - -
	301 4 10	Less calls in arrear - - - - 127 10 -	
- Sundry mortgagors - - - - -	1,550 - -	- Loans - - - - -	1,327 10 -
- Balance - - - - -	8 18 3½		532 13 1½
£. 1,860 3 1½		£.	1,860 3 1½
		By Balance - - - - -	£. 8 18 3½

REVENUE ACCOUNT, 1 March 1854.

Dr.		Cr.	
To Preliminary expenses, this year's proportion - -	33 9 5	By Commission on rents collected - - £. 122 8 3	
- Salaries - - - - -	30 - -	Less paid for collecting - - 61 4 2	
- Office rent - - - - -	20 - -		61 4 1
- Balance - - - - -	29 17 1	- Balance of interest account - - - - -	52 2 5
£. 113 6 6		£.	113 6 6
		By Balance - - - - -	£. 29 17 1

GENERAL BALANCE, 1 March 1854.

Dr.		Cr.	
To Sundry debtors - - - - -	281 1 8	By Capital account - - - - -	8 18 3½
		- Revenue account - - - - -	29 17 1
		- Sundry creditors - - - - -	137 10 11½
		- Manchester bank - - - - -	104 15 4
£. 281 1 8		£.	281 1 8

Audited, and found correct.

(signed) J. G. Child.

George Whitworth.

122.—THE PROTECTO R ENDOWMENT, LOAN AND ANNUITY COMPANY.

PLACE OF BUSINESS - - - - - 34, King-street, Cheapside, in the City of London.

OBJECTS - - - - - { The Granting of Endowments, Annuities and Loans, the Assurance of Lives, the Purchase of
Life and Reversionary Interests and Policies of Assurance.

DATE OF COMPLETE REGISTRATION - - - 29 March 1853.

ACCOUNTS Registered.

BALANCE SHEET from 29 March 1853 to 31 December 1853.

R E C E I P T S.			E X P E N D I T U R E.		
	£.	s. d.		£.	s. d.
To Capital stock and deposits - - - - -	22,628	- -	By Preliminary expenses: Builder's contract, office fittings and furniture, law charges for deed of settlement, registration fees, &c. - - - - -	1,690	2 -
- Loan repayments, premiums, and interest - - -	4,313	19 5			
- Interest due from sundry borrowers to 31 December 1853 - - - - -	98	19 4	- Charges of Management, viz.: Printing and stationery, advertisements, travelling expenses, agents' commission, medical and actuarial fees, salaries and wages, stamps and sundry office expenses - - - - -	1,227	12 3
			- Dividends and interest - - - - -	168	14 9
			- Deposits returned - - - - -	5,000	- -
			- Advances on various securities to 31 December 1853 -	14,915	- -
			- Agents' balance in hand - - - - -	996	1 6
			- Sundry borrowers, interest due to 31 December 1853 -	98	19 4
			- Cash balance at bankers, 31 December 1853 - -	2,847	16 2
			- Petty cash balance - - - - -	96	12 9
£.	27,040	18 9	£.	27,040	18 9

23 January 1854.

Examined by us,

(signed) Edward Solly.
Thomas A. Pott.
David Lloyd.

(signed) Wm. Tabor, Chairman.

We hereby certify that we have examined this statement of income and expenditure, and that we have found the same to be correct.

10 February 1854.

(signed) G. H. Ladbury,
Fred. Besley,
B. L. Sowell, } Auditors.

123.—THE PEOPLE'S PROVIDENT ASSURANCE SOCIETY.

PLACE OF BUSINESS - - - - - 8, New Bridge-street, Blackfriars, in the City of London.
 OBJECTS - - - - - {To transact the business of a Life Assurance, Annuity,
 {Endowment, and Loan Society.
 DATE OF COMPLETE REGISTRATION - - - - - 16 April 1853.

ACCOUNTS Registered.

BALANCE SHEET from 15 June 1853 to 30 April 1854.

RECEIPTS.			EXPENDITURE.		
Capital Account:	£.	s. d.	By Preliminary expenses, including law charges, registration stamps for deed, actuary for tables, and all other charges, up to date of complete registration, 16 April 1853	£.	s. d.
To Deposit on shares - - - £. 7,340 - -				1,498	18 11
- Advances on deposit - - - 1,562 - -			- Commission on shares sold - - - - -	263	- -
	8,992	- -	- Agency extension salaries, travelling expenses, &c. -	926	14 -
- Premiums received - - - - 3,137 3 2			- Charges of Management:		
Received as cash, but not to be returned as premiums by the agents until close of quarter - - - 299 16 4			Directors' fees - - - - £. 223 13 -		
	3,436	19 6	Salaries, chief office, and agencies - 640 7 -		
Loan Account:			Rent account, chief office, and agencies - 413 11 -		
- Repayment of loans, and interest - 273 9 -			Printing, stationery, and advertising - 567 19 5		
- Receipts on account of expenses - 104 14 1			Petty cash, postages, wages, and other small charges - 264 17 7		
	378	3 1	Policy stamps - - - - - 119 1 -		
			Miscellaneous expenses, rates, taxes, carriage of parcels, &c. &c. - 254 19 5	2,484	8 5
			- Incidental Expenses:		
			Commission, canvassing fees, &c. - 442 13 1		
			Medical fees - - - - - 225 19 1	668	12 2
			- Lease of premises, fixtures, and alterations - - - - - 513 - 11		
			- Furniture, chief office, and agencies - 253 10 -	766	10 11
			- Re-assurances - - - - - - - -	78	5 8
			- Claims:		
			Life policies - - - - - 127 10 -		
			Endowments - - - - - 11 7 -	138	17 -
			- Advances repaid, including interest - - - -	310	15 -
			- Loans on personal security, in connexion with life policies	2,991	- -
			- Balances:		
			Due per shareholders - - - -2,037 10 -		
			Balances in banker's hands - - 642 10 6	2,680	- 6
			Amount due from borrowers on loans, £. 2,764 7 8.		
£.	12,807.	2 7	£.	12,807	2 7

We have examined the vouchers for the various items comprised in the above statement, and have compared the several totals with the books of the Society, and find the same to be correct.

(signed) Edwin H. Galsworthy, }
 F. W. Goddard, } Auditors.
 William S. Parker, }

Dissolved.

124.—THE ACHILLES INSURANCE COMPANY.

PLACE OF BUSINESS - - - - - No. 7, Finsbury-square, Middlesex.
 OBJECTS - - - - - The usual business of a Life and Fire Insurance Company.
 DATE OF COMPLETE REGISTRATION - - - 20 April 1853.

No ACCOUNTS Registered.

125.—UNIVERSAL PROVIDENT LIFE ASSOCIATION.

PLACE OF BUSINESS - - - - - 52, King William-street, London Bridge.
 OBJECTS - - - - - For granting Assurances, Annuities, Endowments and Loans.
 DATE OF COMPLETE REGISTRATION - - - 23 April 1853.

ACCOUNTS Registered.

STATEMENT of ACCOUNTS to 31 December 1853.

RECEIPTS.		EXPENDITURE.	
	£. s. d.		£. s. d.
To Deposit on shares - - - - -	497 11 8	By Claims:	
- Life assurance premiums - - - - -	673 3 -	Life losses - - - - - £. 30 - -	
- Sick allowance premiums - - - - -	258 19 3	Allowances in sickness - - - - - 74 14 9	104 14 9
- Rent from sub-tenants, receipts from books of rules, &c.	23 17 6	Loan - - - - -	20 - -
- Subscriptions to benevolent fund - - - - -	8 8 -	- Office Expenses:	
		Salaries (London and South Wales) 284 15 -	
		Furniture and fittings - - - - - 190 6 5	
		Travelling expenses - - - - - 47 - 5	
		Rent - - - - - 78 6 8	
		Printing and stationery - - - - - 60 11 5	
		Stamps on policies - - - - - 30 - -	
		Advertisements - - - - - 30 - -	
		Housekeeper's wages, firing, post- ages, and all other expenses ap- pertaining to London and country offices - - - - - 143 3 10	864 3 9
		- Medical fees - - - - -	27 5 6
		- Commission - - - - -	55 8 1
		- Balance:	
		At bankers - - - - - 166 13 8	
		Due from agents - - - - - 141 6 -	
		In office - - - - - 82 7 8	390 7 4
£.	1,461 19 5	£.	1,461 19 5

Examined and approved.

(signed) George Hooper,
Auditor.

(signed) E. P. Rowse,
Secretary.

126.—THE OFFICIAL AND GENERAL LIFE ASSURANCE SOCIETY.

PLACE OF BUSINESS - - - - - No. 15, Finsbury-place South, Middlesex.

OBJECTS - - - - - { To carry on the business of Life Assurance, and of an Annuity, Endowment, Loan and Reversionary Interest Society in all its branches, or such of them as the Directors deem expedient.

DATE OF COMPLETE REGISTRATION - - - - 2 June 1853.

ACCOUNTS Registered.

GENERAL STATEMENT of INCOME and EXPENDITURE from 3 June 1853 to 30 June 1854.

INCOME.		EXPENDITURE.	
	£. s. d.		£. s. d.
Capital Account:		By Preliminary expenses - - - - -	460 - -
To Deposits on shares - - - £. 1,015 10 -		- Expenses of Management:	
- Advances on deposit - - - - 833 2 11		Salaries and wages - - - £. 347 17 6	
	1,848 12 11	Office charges - - - - 64 2 6	
To Premium account - - - - -	669 - 2½	Petty disbursements - - - - 39 - 2	
			451 - 2
		- Incidental Expenses:	
		House account, including lease of pre-	
		misses, fixtures, repairs, alterations, &c. £. 534 1 2	
		Stock account, including office furni-	
		ture, &c. for chief office, and agencies 182 7 4	
		Commission and interest - - - 133 4 5	
		Re-assurances - - - - - 18 4 6	
		Postages - - - - - 28 15 5	
		Medical fees - - - - - 28 7 6	
		Advertising - - - - - 79 9 6	
		Printing and stationery - - - 183 1 9	
		Policy stamps - - - - - 26 17 6	
			1,214 9 1
		- Agency extension, including travelling expenses -	252 5 4
		- Profit and loss account - - - - -	11 18 7
		- Due from agents and others on account of premiums -	36 19 1
		- Life claims - - - - -	70 6 3
		- Balance in hand at bankers - - £. 15 8 9	
		- Petty cash - - - - - 5 5 10	
			20 14 7
	£. 2,517 13 1		£. 2,517 13 1

We, the undersigned auditors of the Official and General Life Assurance Society, have examined the above statement, and compared the items with the account books and vouchers, and have found them correct.

17 July 1854.

(signed) William Clode.
Fras. Adams.
Leonard Coleman.
Henry Richards.

127.—THE MANCHESTER AND LONDON LIFE ASSURANCE AND LOAN ASSOCIATION.

PLACE OF BUSINESS - - - - - 77, King-street, Manchester, and 154, West Strand, Charing Cross, London.

OBJECTS " " " " " " " " " " The usual Business of a Life Assurance and Loan Association.

DATE OF COMPLETE REGISTRATION - - - 16 June 1853.

ACCOUNTS Registered.

BALANCE SHEET from commencement to 31 December 1853.

Dr.						Cr.					

I have examined the statements of accounts submitted to me by the Manchester and London auditors of this Association, and I hereby certify the same to be correctly arranged in the above summary.

Manchester, 2 May 1854.

(signed) *Thomas Peet*, General Auditor.

128.—THE BRITISH PROTECTOR MUTUAL LIFE ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - No. 27, New Bridge-street, Blackfriars, Middlesex.

OBJECTS { The usual Business of a Life Assurance and Loan Society, and of a Fire Insurance Office, with
consent of two Extraordinary General Meetings.

DATE OF COMPLETE REGISTRATION - - - 5 July 1853.

No ACCOUNTS Registered.

129.—ENGLISH AND IRISH CHURCH AND UNIVERSITY ASSURANCE SOCIETY.

PLACE OF BUSINESS - - - - - 4, Trafalgar-square, Charing Cross.

OBJECTS - - - - - Life Assurance and Guarantee.

DATE OF COMPLETE REGISTRATION - - - - - 30 July 1853.

129.—ENGLISH AND IRISH CHURCH AND UNIVERSITY ASSURANCE COMPANY—*continued.*

ACCOUNTS Registered.

BALANCE SHEET to 31 December 1854.

RECEIPTS.					
	£.	s.	d.		
To Deposits on 9,645 shares - - - - -	9,645	-	-		
-- New business and renewals - - - - -	3,492	4	4		
-- Interest on investments - - - - -	12	9	7		
-- Loans - - - - -	610	-	-		
Investments withdrawn :					
-- Loans repaid - - - - -	51	13	4		
£.	13,811	7	3		

PAYMENTS, INCLUDING PRELIMINARY EXPENSES.					
	£.	s.	d.		
By Charges:					
Interest on loan - - - - -	£. 22	6	8		
Re-assurances - - - - -	275	19	10		
Interest on capital - - - - -	15	12	6		
Agency expenses and commission - - - - -	364	11	9		
-- Management :					
Office salaries - - - - -	£. 938	4	2		
Law expenses - - - - -	391	-	-		
Travelling expenses - - - - -	242	15	9		
Medical and Directors' fees - - - - -	284	13	-		
Rent - - - - -	135	-	-		
	1,991	12	11		
-- Miscellaneous Charges :					
Printing, stationery, &c. - - - - -	£. 534	14	4		
Policy stamps - - - - -	20	8	6		
Advertisements - - - - -	428	6	6		
Postages - - - - -	376	11	9		
Sundries - - - - -	39	2	2		
	1,399	3	3		
-- Loans repaid - - - - -	-	-	-		
-- Investments, &c. :					
Estate account (office furniture) - - - - -	77	19	10		
Deposit at Commercial Bank - - - - -	1,250	-	-		
Advances on loan and arrears of shares - - - - -	7,222	-	-		
-- General Balance :					
Amount due by agents, and cash at office - - - - -	312	15	-		
Balance at bankers' (London) - - - - -	177	5	3		
Ditto - - - - - Dublin - - - - -	£. 106	10	3		
Less amounts outstanding - - - - -	14	10	-		
	92	-	3		
£.	13,811	7	3		

We have carefully examined the books, accounts, and vouchers of the English and Irish Church and University Assurance Society up to the 31st December 1854. The fees paid to the Directors will have to be confirmed by the proprietors at the annual meeting.

Audited and approved.

8 May 1855.

(signed) *W. W. Deloitte,* } Auditors.
Walter Mitchell, }

Examined,

3 May 1855.

(signed) *Augustus G. How,* }
J. Ireland, } Directors.
John Edmund Cox, }

130.—THE HOME COUNTIES AND GENERAL LIFE ASSURANCE COMPANY.

PLACE OF BUSINESS. - - - - - No. 29, New Bridge-street, Blackfriars, London.

OBJECTS - - - - - That of a Life Assurance Company generally.

DATE OF COMPLETE REGISTRATION - - - 10th August 1853.

ACCOUNTS Registered.

BALANCE SHEET from 31 July 1854 to 30 June 1855.

RECEIPTS.				EXPENDITURE.			
	£.	s.	d.		£.	s.	d.
To Balance in hand 1st August 1854	30	14	6	By Balance of account for building offices, &c.	129	1	5
- Subscribed capital	2,255	-	-	- Law charges	469	8	7
- Deposits and loans	2,175	-	-	- Loans and deposits repaid	1,800	-	-
- Premiums	847	3	10	- Re-assurance	32	6	3
- Cash in purchase of annuities	467	-	-	- Annuities	40	-	-
- Rent from under tenants	65	5	-	- Advertisements	376	4	4
- Loans repaid, &c.	48	15	-	- Printing and stationery	170	12	6
				- Agents' commission and medical fees	279	9	1
				- Salaries	442	16	-
				- Rent and taxes	337	15	5
				- Petty cash, directors' fees, and office expenses, &c.	581	14	8
				- Loans to policy holders	60	5	-
				- Claims paid to policy holders	893	15	-
				- Balance in agents' hands	£. 69	2	6
				- Ditto - at bankers' hands	206	6	2
£.	5,888	18	4		275	8	8
				£.	5,888	18	4

131.—THE BANGOR MUTUAL LIFE INSURANCE SOCIETY.

PLACE OF BUSINESS - - - - - Plas Llwyd, Bangor, North Wales.
OBJECTS - - - - - The usual Business of a Mutual Marine Insurance Society.
DATE OF COMPLETE REGISTRATION - - - 15th August 1853.

ACCOUNTS Registered.

BALANCE SHEET from 1 January 1854 to 31 December 1854.

GENERAL FUND.

RECEIPTS.			EXPENDITURE.		
To Balance in hand 31st December 1853	-	-	By Postages, stationery, and printing	-	-
- Arrears due last year, and interest	-	-	- Mr. M. Davies, as secretary	-	- 1853
- Entrance money received at 50/ per cent.	-	-	- Directors' remuneration	-	- "
- Annual subscription	-	-	- Surveyors, Bangor and P. Dinorwic	-	- "
- Interest	-	-	- Ditto - Carnarvon	-	- "
- Extra for sailing out of limits	-	-	- Auditors, auditing accounts	-	- "
- Interest received at the banks	-	-	- T. Small, Lowestoft, for affidavits, &c.	-	- "
			- Secretary's salary	-	- 1854
			- Directors' remuneration	-	- "
			- Surveyors, Bangor and P. Dinorwic	-	- "
			- Ditto - Amlwch	-	- "
			- Ditto - Carnarvon	-	- "
			- Secretary's expenses to Nevin, Mostyn, and Flint	-	- "
			- Rent of rooms	-	- "
			- Commission in the banks	-	- "
			- Transferred to the Insurance Fund	-	- 1,800 -
			- Balance	-	- 287 3 -½
£.	2,316	- 5½	£.	2,316	- 5½

INSURANCE FUND.

Dr.					Cr.
To Amount transferred from General Fund	-	-	By Paid owners of the "John's" claim	-	-
			- Ditto - "Black Prince," two claims	-	-
			- Ditto - "Halcyon's" claim	-	-
			- Ditto - "Taplow's" ditto	-	-
			- Ditto - "Nimrod's" ditto	-	-
			- Ditto - "Heir Apparent's" ditto	-	-
			- Ditto - "Alice's" ditto	-	-
			- Ditto - "Anne's" ditto	-	-
			- Ditto - "Alert's" ditto	-	-
			- Ditto - "Mary's" ditto	-	-
			- Balance	-	-
£.	1,800	- -	£.	1,800	- -

We have examined this account and found it correct. (signed) John Lloyd.
Zech. Roberts.

13 February 1855.

132.—AMAZON LIFE ASSURANCE AND LOAN COMPANY.

PLACE OF BUSINESS - - - - - 1, Ironmonger-lane, Cheapside, London.
OBJECTS - - - - - { For granting Policies of Life Assurance, Annuities and Endowments, and carrying
on the usual business of a Life Assurance Company.
DATE OF COMPLETE REGISTRATION - 19th of August 1853.

No ACCOUNTS Registered.

133.—THE NATIONAL LIVE STOCK INSURANCE COMPANY.

PLACE OF BUSINESS - - - - - 44, Charing Cross, Westminster.

OBJECTS - - - - - { To make or effect Insurances against Loss by Mortality in all kinds of Live Stock, whether
from Disease, or Accident, or Slaughter in consequence of Taint or Infection.

DATE OF COMPLETE REGISTRATION - - - - - 14 September 1853.

ACCOUNTS Registered.

BALANCE SHEET from 9 May 1853 to 31 December 1854.

RECEIPTS.			EXPENDITURE.		
1854:		£. s. d.	1854:		£. s. d.
30 Dec.	To Capital Account:		30 Dec.	By Preliminary Expenses in the Formation of the Company, viz.:	
	Deposits received on 13,610 shares - -	6,805 - -		Law charges - - - - -	384 12 -
	To Premium Account:			Fitting up offices and furniture - - -	555 10 3
	Premiums received to this date - -	7,623 5 4		Rent - - - - -	112 10 -
	Additional premiums ditto - - -	609 13 2		Commission on shares - - - - -	179 5 -
	To policy stamps - - - - -	236 2 6		Engraving, printing, and stationery - -	770 9 10
				Salaries, including directors' fees, local boards, &c. - - - - -	430 13 6
				Travelling expenses - - - - -	437 5 -
				Advertisements - - - - -	109 6 6
				Postages, parcels, and sundries - - -	127 - -
				Promoters' remuneration - - - - -	1,000 - -
				£.	4,106 12 1
				By Claims settled and paid on policies of insurance - - - - -	3,380 12 -
				- Premiums on returned policies - - -	225 14 8
				- Ditto - on sundry overcharges - - -	15 - 4
				- Agents' and inspector's commission - -	1,027 6 7
				By Expenses of Management:	
				Directors' fees - - - - -	333 18 -
				Auditors' fees - - - - -	14 14 -
				Expenses of local board - - - - -	238 6 -
				Salaries, including district agents, &c. -	1,145 - -
				Rent, taxes, and house expenses - - -	326 4 10
				Travelling expenses - - - - -	437 4 4
				Advertisements - - - - -	109 6 5
				Engraving, printing, and stationery - -	72 13 2
				Postages, parcels, and sundries - - -	127 14 7
				By Dividend, part on capital, to 30th June 1854	59 9 4
				- Bad debts - - - - -	47 11 1
				- Policy stamps - - - - -	243 5 -
				£.	11,910 12 5
				By Balance:	
				Cash at Messrs. Cocks & Co. 1,212 7 -	
				Ditto at East of England Bank, Norwich - - - - - 200 - -	
				Ditto in hands of agents - 1,939 1 4	
				Petty cash in hand - - - - - 12 - 3	
					3,363 8 7
				£.	15,274 1 -
		£. 15,274 1 -			

10 March 1855.

(signed) Jns. A. Gabriel.
Thos. Tayloe.

134.—ANGLO-AUSTRALIAN AND UNIVERSAL FAMILY LIFE ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - No. 5, Cannon-street West, in the City of London.
OBJECTS - - - - - Life Assurance and Guarantee.
DATE OF COMPLETE REGISTRATION - - - 20th September 1853.

ACCOUNTS Registered.

BALANCE SHEET from 20 September 1853 to 31 December 1854.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Cash on account of shares and deposits - - -	5,620	- -	By Preliminary expenses in and about the origination and formation of the Company, from September 1852 to September 1853, including rent of offices, furniture, registration fees, &c., advertisements, salaries to secretary, clerks, &c., house expenses, printing, prospectuses, travelling expenses, actuarial charges, calculation and construction of a new and extended series of premium tables, brokerage, &c., as per agreement -	3,000	- -
- Premiums on life assurance and annuities - - -	5,635	16 8	- Valuable lease of Company's house and premises, other charges, directors' fees, &c. - - - - -	1,000	- -
- Loans on amounts repaid - - - - -	411	16 11	- Investments, as under:		
- Interest on loans - - - - - £. 58 16 11			On loans to policy holders, and reversionary property - - - - -	2,875	- -
- Discount on payments by Company - - 25 10 6			On re-assurance - - - - -	63	15 4
	84	7 5	On office fixtures, fittings, furniture, &c. - - - - -	563	10 5
			On credit premiums - - - - -	362	13 10
				3,864	19 7
			- Current Expenses:		
			Rent, taxes, &c., medical fees, printing, stationery, policy, postage and receipt stamps, advertisements, office and house expenses, and general expenses -	1,514	7 1
			- Charges for Management:		
			Salaries, including managing director, actuary, secretary, lecturers, clerks, messenger, and livery -	1,340	10 7
			- Annuities - - - - -	230	- -
			- Deposits repaid - - - - -	390	- -
			- Interest on shares and deposits - - £. 65 13 6		
			- Claims on policies - - - - - 26 5 -		
				91	18 6
			- Balance in bank and in hand - - - - -	320	5 3
£.	11,752	1 -	£.	11,752	1 -

LIABILITIES AND ASSETS.

LIABILITIES.		ASSETS.		
			How Invested.	Value, according to last Estimate.
No valuation of liabilities made.		Increased value of lease of Company's house and premises - - - - -	- - -	£. s. d. 2,500 - -
		Office and house fixtures, fittings, and furniture - - - - -	- - -	563 10 5
		Balance of loans - - - - -	{ On policy-holders', leaseholders', and reversionary security - - - }	2,463 3 1
		Cash at bank and in hand - - - - -	- - -	320 5 3
			£.	5,846 18 9

We do hereby certify that the accompanying balance sheet, with the books of the Company, were examined, audited, and found correct by us.

(signed) James Palmer, }
Samuel King Bland, } Auditors.
(signed) Tobiah Pepper, Managing Director.

135.—THE EASTERN MARINE INSURANCE COMPANY.

		No. 8, St. Helen's-place, in the City of London; and also at the following Branch Establishments :— Calcutta and Rangoon, at the Offices of Messrs. Gladstone, Wyllie & Co. Bombay, at the Offices of Messrs. Finlay, Scott, & Co.; Madras, at the Offices of Messrs. Binney & Co.; Singapore, at the Offices of Messrs. MacLaine, Fraser & Co. China, at the Offices of Messrs. Turner & Co., in Canton. Liverpool, at the Offices of Messrs. Thomson, Finlay & Co.
PLACES OF BUSINESS	- - - - -	
OBJECTS	- - - - - Marine Insurance.	
DATE OF COMPLETE REGISTRATION	- - - - - 28 October 1853.	

(1.) BALANCE SHEET.

Dr.										Cr.													
1854 :									£.	s.	d.	1854 :									£.	s.	d.
March 1	Sundries	-	-	-	-	-	-	1,176	6	2	March 1	Capital account	-	-	-	-	-	6,150	-	-			
	Cash account	-	-	-	-	-	-	7,268	11	1													
	Charges account	-	-	-	-	-	-	70	13	9		Premium account	-	-	-	-	-	3,598	12	-			
	Preliminary expenses	-	-	-	-	-	-	358	6	1													
	Bills receivable	-	-	-	-	-	-	1,052	14	6		Sundries	-	-	-	-	-	177	19	7			
								£.	9,926	11	7							£.	9,926	11	7		

Examined and found correct.

(signed)

W. W. Cargill, } Auditors.
Rich^d. Smerdon, }

(signed)

H. G. Gordon,
J. Wyllie,
J. Stewart Hodgson. } Directors.

(2.) BALANCE SHEET, 1 March 1855.

[illegible]

Examined.

(signed)

W. W. Cargill, }
Richard Smerdon, } Auditors.

(signed)

James Anderson,
Thomas W. L. Mackean, } Directors.

136.—SUN MUTUAL ASSURANCE ASSOCIATION.

PLACE OF BUSINESS	- - - - -	Sunderland, in the County of Durham.
OBJECTS	- - - - -	{ To Insure mutually the Ships of the several Members of the Association from loss or damage by Fire, Perils of the Sea, and other risks and adventures.
DATE OF COMPLETE REGISTRATION	- - - - -	7 November 1853.

No ACCOUNTS Registered.

137.—THE ABERYSTWITH MUTUAL SHIP INSURANCE SOCIETY.

PLACE OF BUSINESS - - - - - The House of Winifred Evans, No. 7, Custom House-street, Aberystwith.

OBJECTS - - - - - { The Mutual Insurance and Indemnity by the Members of one another against Losses
or Damages insured against which shall happen to any Ship or Vessel, or Shares of
Ships or Vessels belonging to any Member of the Society.

DATE OF COMPLETE REGISTRATION - - - 24th December 1853.

ACCOUNTS Registered.

(1.) BALANCE SHEET from 30 December 1852 to 30 December 1853.

RECEIPTS.			EXPENDITURE.		
1853:	£. s. d.	1853:		£. s. d.	
To Total entrance and premiums received during the year ending 30 December - - - - -	622 7 9	20 Jan. -	By Paid Mr. Richard Morris's return of insurance, cancelled on the "Claudia," 600l. - - - - -	£. 10 10 -	
- Average had from the cargo of the schooner "Jane" -	5 11 3	20 "	- Paid Mr. Daniel Jones ditto, of the "Dauntless" - - - - -	14 - -	
- One-third of the repairs of the "Midas," paid per owner	6 8 3	21 "	- Paid Mrs. Mary Lewis ditto, "Arcturus" - - - - -	7 17 6	32 7 6
		25 "	- Paid Mr. J. Jones ditto, "Mantura" -		7 17 6
		31 "	- Paid Mr. John Evans' expenses to Chester, and Captain Thomas Thomas' return of premium on cancelled insurance of "Margaret Evans" and "Exchange" - - -		13 2 6
		2 March	- Paid Mr. John Evans' expenses to Chester to the "Jane" - - - - -		5 - -
		5 April	- Paid Mr. John Evans' bill - £. 8 9 4		
		5 "	- Paid Mrs. Gwen Evans' bill - 1 16 -		10 5 4
		6 "	- Paid Mr. John Powell, of Queen's Ferry, bill of repairs of the "Midas" - - - - -		24 16 11
		23 June	- Paid Captain J. Doughton, repairs of the "Jane" - - - - -	£. 70 12 3	
		24 "	- Paid Mr. William Evans, ditto - 35 5 10		
		July	- Paid Mr. Thomas Thomas, repairs of the "Exchange" - 12 16 4		118 14 5
		18 Dec.	- Paid Mr. J. J. Day, of Liverpool, for translating - - - - -	£. 4 17 6	
		18 "	- Paid directors' fees; viz., David James, Daniel Jones, and David Williams, each 10s. - 1 10 -		6 7 6
		24 "	- Paid Mr. Richard Watkins' expense to Arklow, as per order of directors £. 10 - -		
			- Paid carrier for conveying letter to Aberporth - - - - -	1 - -	11 - -
			By Balance - - - - -		229 11 8
					404 15 7
£.	634 7 3			£.	634 7 3

We, the undersigned auditors, have examined the foregoing accounts, and find all to be correct.

(signed) Richard Morris.
John Jones.

137. THE ABERYSTWTH MUTUAL SHIP INSURANCE SOCIETY—*continued.*

(2.)—BALANCE SHEET from 31 December 1854 to 31 December 1855.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Balance in hand, 31st December 1854 - - -	281	- -	1855 :		
- Interest for the same to 31st December 1855 - -	17	4 2	By Paid Solicitor's bill - - -	£. 48	7 11
- Premiums and entrance monies received during 1855 - - - - £. 1,093 - 6			- „ Secretary's salary - - -	39	2 6
- Calls received during 1855 - - 395 13 9			- „ Treasurer's ditto - - -	16	5 2
- Wrecks sold - - - - 53 4 7			- „ Surveyor's ditto - - -	23	6 8
- Ditto - - - - 103 10 -			- „ Printer and stationer - - -	7	10 6
	1,645	8 10	- „ Directors' fees for 1855 - -	18	12 6
- Cash deposited by the treasurer more than was necessary, as appears by the receipts and expenditure	4	13 -	- „ Rent of office - - -	9	- -
			- „ Auditors' fees - - -	2	2 -
			- „ Fees for arbitration - - -	1	1 -
			- „ New desk for office - - -	3	10 -
			- „ Surveyor, expenses visiting damaged ships - - -	19	12 6
			- „ Owners of the "Marmion" - -	2	12 6
				191	3 3
			- „ Owners of "Vigilant," total loss -	600	- -
			- „ "Marmion" - - - - ditto -	420	- -
			- „ "Cledan" - - - - ditto -	500	- -
			- „ "Nymph" - damaged - - -	33	11 10
			- „ "Castle" - ditto - - -	12	19 -
			- „ "Waterloo" - ditto - - -	6	4 8
			- „ "Severn" - ditto - - -	11	14 3
			- „ "Two Brothers" ditto - - -	5	14 7
			- „ "Ellen" - - ditto - - -	16	3 3
			- „ "Arcturus" - - - -	22	5 9
			- „ "Exchange" - - - -	14	16 2
				1,643	9 6
			- „ Owner of the "Gwalion," damaged - - -	15	17 3
				1,850	10 -
			By balance in hand, 31 December 1855 - - -	97	17 -
				1,948	7 -

We, the undersigned, have examined the foregoing accounts for the year ended the 31st December 1855, and found the same to be true and correct, as witness our hands this 24th day of January 1856.

(signed) Richard Morris, } Auditors.
Jno. Jones, }

138.—THE CAXTON LIFE ASSURANCE SOCIETY.

PLACE OF BUSINESS - - - - Aldine Chambers, Paternoster-row, in the City of London.
OBJECTS - - - - Life Assurance.
DATE OF COMPLETE REGISTRATION - - - 31st day of December 1853.

No ACCOUNTS Registered.

139.—THE ECLIPSE LIFE AND FIRE ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - No. 22, Westbourne-place, Bishops-road, Paddington, Middlesex.
OBJECTS - - - - - The usual Business of a Life, Fire, and Guarantee Assurance Company.
DATE OF COMPLETE REGISTRATION - - 14th day of January 1854.

ACCOUNTS Registered.

BALANCE SHEET from 23 April 1853 to 4 June 1855.

RECEIPTS.				EXPENDITURE.			
		£.	s. d.			£.	s. d.
Fire duty - - - - -	- - - - -	19	14 4	Registration - - - - -	- - - - -	80	13 -
Inquiry fees - - - - -	- - - - -	7	19 1	Rent and taxes - - - - -	- - - - -	184	5 2
Fire premiums - - - - -	- - - - -	27	17 11	Furniture - - - - -	- - - - -	232	11 9
Life premiums - - - - -	- - - - -	73	2 2	Charges - - - - -	- - - - -	191	10 8
Deposits - - - - -	- - - - -	91	14 -	Salaries - - - - -	- - - - -	146	8 -
Calls on 2,860 shares - - - - -	- - - - -	1,430	- -	Due on unpaid calls - - - - -	- - - - -	737	6 -
		£.	1,650 7 6	Balance in hand - - - - -	- - - - -	77	12 11
						£.	1,650 7 6

I have examined the above account with the books produced, and so far as the entries are made relating thereto, the same appears correct.
Dated this 20th day of June 1855.

(signed) T. H. Smith, Auditor.

This Company was dissolved the 16th of February 1856.

140.—BRITON LIFE ASSOCIATION.

PLACE OF BUSINESS - - - - - 36 a, Moorgate-street, in the City of London.
OBJECTS - - - - - { The granting or effecting Insurances on the Lives of any Person or Persons, and
generally the carrying on the Business of a Life Insurance Company.
DATE OF COMPLETE REGISTRATION - - 17th February 1854.

ACCOUNTS Registered.

(1.) BALANCE SHEET from 17 February 1854 to 30 November 1854.

RECEIPTS.				EXPENDITURE.			
		£.	s. d.			£.	s. d.
To Proprietors' capital :				By Preliminary expenses - - - - -	- - - - -	787	12 2
Received on 1,390 shares, at 1l.	£. 1,390 - -			- Lease, furniture, &c. - - - - -	- - - - -	231	16 10
„ on 50 shares, at 1s.	- 2 10 -	1,392	10 -	- Loans granted to policy holders - -	£. 775 13 9		
To Premium account :				Less amount repaid - - - - -	4 - -	771	13 9
Received on new premiums (A) -	191 15 3			By Rent and taxes - - - - -	79 7 11		
„ on new premiums (B) -	138 14 9			- Office and house expenses - - - -	59 14 6	346	5 9
„ on renewal premiums (A) -	11 3 4			- Salaries and wages - - - - -	207 3 4		
„ on endowment assurances -	281 - 7			By Commission on premiums - - - -	31 8 2		
„ on interest on moiety of				- Medical fees - - - - -	32 8 3		
unpaid premiums, &c. - -	2 14 3			- Surveyor's fees - - - - -	8 3 6		
Received on amount of premiums				- Policy stamps - - - - -	12 8 -		
due in account, as per contra -	288 15 4				84 7 11		
To deposits on loan - - - - -	445 4 -	914	3 6	Less amount received for inquiry fees	16 19 6	67	8 5
Less amount repaid - - - - -	50 - -			By Interest paid on deposits - - - -	2 11 -		
		395	4 -	- Interest paid to shareholders - -	31 4 3	33	15 3
				By Balance, viz. :			
				At bankers' - - - - -	157 17 3		
				In hand - - - - -	16 12 9		
				Premiums due in account, as per			
				contra - - - - -	288 15 4		
						463	5 4
		£.	2,701 17 6			£.	2,701 17 6

140.—BRITON LIFE ASSOCIATION—*continued.*

(2.) BALANCE SHEET for the Year ending 30th November 1855.

INCOME ACCOUNT.

R E C E I P T S.		E X P E N D I T U R E.	
	£. s. d.		£. s. d.
To Premiums :		By Re-assurances - - - - -	178 - 8
Life policies, new - - - £. 1,643 16 10		- Annuities paid - - - - -	7 10 -
Ditto - - renewals - - - 421 7 10		- Interest to shareholders and depositors - - -	61 4 3
	2,065 4 8	- Current Expenditure :	
To Inquiry fees - - - - -	4 4 -	Auditors' fees - - - - £. 10 10 -	
- Interest received - - - - -	27 15 7	Agency expenses and charges of management - - - - 38 10 4	
		Printing and stationery - - - - 77 8 6	
		Advertisements - - - - - 80 15 5	
		Rent and taxes - - - - - 135 11 8	
		Office expenses, including petty cash, postages, carriage of parcels, house charges, &c. &c. - - - - 120 19 10	
		Law charges - - - - - 23 19 -	
		Salaries and wages - - - - 457 5 8	
		Commission - - - - - 166 15 1	
		Medical fees - - - - - 80 11 -	
		Policy stamps - - - - - 18 5 6	
			1,210 12 -
		- Balance carried to Reserve Fund - - - -	639 17 4
	£. 2,097 4 3		£. 2,097 4 3

BALANCE SHEET for the Year ending 30th November 1855.

CAPITAL ACCOUNT.

L I A B I L I T I E S.		A S S E T S.	
	£. s. d.		£. s. d.
To Capital stock - - - - £. 34,552 10 -		By Preliminary expenses, cost of founding the company, including solicitor's charges of preparing deed of settlement, registration fees, actuary's tables, &c. &c. - - - - -	2,511 5 10
- Deposits paid - - - - - 2,947 10 -		- Extension expenses, amount expended in establishing agencies and branch offices, &c., a portion of which it is proposed to write off at each division of profits - - - - -	495 - -
	37,500 - -	- Capital on call - - - - -	34,552 10 -
- Deposits - - - - -	1,228 4 -	- Loans to policy holders - - - - -	1,027 6 1
- Instalments on loans - - - - -	347 10 -	- Lease of house furniture and office fittings - - -	253 18 4
- Reserve fund, 1854 - - - - 646 14 1		- Deposits repaid - - - - -	264 9 -
- Ditto - - 1855 - - - - 639 17 4		- Balances, viz. :	
	1,106 11 5	Premiums due - - - - £. 472 8 -	
		In agents' hands - - - - 315 - 2	
		Cash at bankers' - - - - 290 8 -	
			1,077 16 2
	£. 40,182 5 5		£. 40,182 5 5

We have duly examined the several books and vouchers relative to the above account, and have much pleasure in reporting the same to be correct. The business of the company is largely on the increase, and the sum carried this year to the Reserve Fund affords evidence of prudent and economical management.

London, 29 December 1855.

(signed) *Henry Alcock,* } Auditors.
J. Butler, }
B. Weston Wells, Chairman.
John Messent, Secretary.

141.--GENERAL INDEMNITY INSURANCE COMPANY.

PLACE OF BUSINESS - - - - -	Cannon-street, West.
OBJECTS - - - - -	{ The indemnification of Persons from Losses sustained from Criminal Offences and the General Business of a Life and Fire Insurance Company; Guarantee of Rents, Dividends, Interests, Tithes, Rent-charges, Rates, Taxes, and other Parochial Payments; Collection of Debts; Repairs to Property; Agents to other Companies, and the General Business of an Estate Agent; Indemnity against Insolvencies, Bankruptcies; to make Loans, &c.; to Grant and Sell Endowments and Annuities.
DATE OF COMPLETE REGISTRATION -	23d February 1854.

No ACCOUNT Registered.

142.--TIMES FIRE ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - -	No. 32, Ludgate-hill, London.
OBJECTS - - - - -	{ The Granting of Assurances against Loss or Damage to Property or Person by Fire, or to Property by Hail, or by the Accidental Breakage of Glass; to Insure the Payment of Sums of Money at Certain or Uncertain Periods, and of Renewal Fines, Rents, Heriots, and the like; to Insure against Loss by Defective Titles to Property of any kind; to Grant Endowments to Purchase or Sell Annuities and Reversionary and Contingent Interests, and generally to Undertake the Business of a Fire and Life Insurance Office.
DATE OF COMPLETE REGISTRATION -	24th February 1854.

ACCOUNTS Registered.

BALANCE SHEET from 25 February 1854 to 31 March 1855.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Capital subscribed - - -	£. 45,255	10 -	By general Expenses incident to a transfer of the Times Fire and Property Assurance Company to this company, and the establishment of this company, being preliminary, and not annual expenditure, viz.:		
- Capital paid up - - -	15,528	10 -	Law charges, expenses of registration, travelling expenses, local boards, agents' charges, stationery, scrip certificates, &c., &c., to be apportioned over a certain number of years - - - - -	3,904	6 -
- Fire premiums - - -	3,846	16 1	By payment to the shareholders of the Times Fire and Property Assurance Company - - - - -	1,876	- -
- Plate glass premiums - - -	1,778	8 1	- Annual Expenditure, viz.:		
- Fire duty - - -	1,981	10 9	Printing, stationery, books, &c. -	£. 430	7 10
- Amount transferred from the Times Fire and Property Assurance Company - - - - -	2,575	18 8	Advertisements - - - - -	67	6 9
- Policy stamps - - - - -	373	18 3	Postage, carriage of parcels, &c. -	117	6 3
- Transfer fees - - - - -	-	3 6	Commission - - - - -	690	9 2
			Directors' fees (town and country) -	512	2 9
			Salaries (town and country) -	1,033	1 3
			Auditors' fees - - - - -	10	10 -
			Rent - - - - -	100	- -
				2,961	3 6
			- Fire duty - - - - -	1,801	6 10
			- Re-assurances - - - - -	459	14 5
			- Policy stamps - - - - -	460	2 6
			- Interest and dividends on share account - - - - -	575	- 2
			- Fire losses - - - - -	£. 4,856	19 6
			- Plate glass losses - - - - -	369	14 10
				5,226	14 4
			- Fire policies lapsed - - - - -	518	12 1
			- Plate glass policies lapsed - - - - -	71	18 -
				590	10 1
			- Directors' loan repaid - - - - -	2,350	- -
			- Life company's loan repaid - - - - -	1,000	- -
			Available Funds:		
			Capital in shareholders' hands -	£. 45,255	10 -
			In the hands of local boards, agents, and country bankers -	3,484	19 1
			At London bankers - - - - -	442	1 3
			In office - - - - -	7	4 2
			Amount advanced on security -	50	- -
			Due from sundry fire offices -	896	3 -
£.	71,340	15 4	£.	71,340	15 4

142.—TIMES FIRE ASSURANCE COMPANY—continued.

BALANCE SHEET from 25 February 1854 to 31 March 1855—continued.

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
To Capital paid up - - - - -	15,528	10 -	By Capital in shareholders' hands subscribed, but not called up - - - - -	43,037	- -
- Re-assurance - - - - -	310	- 3	- Deposits on shares due, but not paid, 31st March 1855 - - - - £. 2,218 10 -		
- Fire duty - - - - -	319	13 8	By Cash:		
- Outstanding accounts for printing and stationery, law charges, and proportion of rent, salaries, &c. -	1,199	7 8	In the hands of local boards, agents, and country bankers - £. 3,484 19 1		
- Amount of Outstanding Claims:—			At London bankers - 442 1 3		
Fire - - - - - £. 950 15 10			In office - - - 7 4 2		
Plate glass - - - - - 46 10 5			Amount advanced on security - - - 50 - -		
	997	6 3	Due from sundry fire offices - - - 896 3 -	4,880	7 6
- The probable expense of realising the outstanding assets, including commission to agents - - -	696	19 10		7,098	17 6
- Balance carried down - - - - -	39,333	19 10	- Value of business, being the value of agents' stock, local boards, fire and plate glass business, as estimated by Mr. Jenkin Jones, the consulting actuary of the Company, on the 24th of February 1854, and to which valuation, notwithstanding the increased business, no addition is made - - -	8,250	- -
	£.	58,385 17 6		£.	58,385 17 6
			By Balance brought down - - - £.	39,333	19 10

We have carefully examined the accounts and vouchers of the above-named Company, and certify the above balance sheets to be correct, and we cheerfully bear testimony to the clear and satisfactory manner in which the accounts have been kept.

Charles H. Cooke, } Auditors.
William Taylor, }

143.—THE PARENTAL ENDOWMENT ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - The Royal Panopticon, Leicester-square, London.
OBJECTS - - - - - { The usual Business of a Life Assurance Annuity Endowment and Reversionary Interest Company.
DATE OF COMPLETE REGISTRATION - 24th February 1854.

No ACCOUNT Registered.

144.—THE ACCUMULATIVE LIFE FUND AND GENERAL ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - No. 14, Manchester-square, London.
OBJECTS - - - - - Life Assurance.
DATE OF COMPLETE REGISTRATION - 25th day of March 1854.

No ACCOUNTS Registered.

145.—THE LAW UNION FIRE AND LIFE INSURANCE COMPANY.

PLACE OF BUSINESS - - - - - 45, Pall Mall, Middlesex.

PLACE OF BUSINESS	- - - - -	40, Pall Mall, Middlesex.
OBJECTS	- - - - -	{ For effecting Fire and Life Insurances, the granting of Annuities for terms of Years, or for Life or Lives, and carrying on all other the Business of a Fire and Life Insurance Office.

DATE OF COMPLETE REGISTRATION - - - - 1st April 1854.

ACCOUNTS Registered.

FIRST BALANCE SHEET to 30 September 1855.

CAPITAL.			PRELIMINARY EXPENSES.	
	£.	s. d.		£. s. d.
To First Call of 10 s. per share, on 83,769 shares - -	41,884	10 -	By Various disbursements, as per account £. 661 19 8	
- Premiums received on the allotment of shares - -	90	10 -	- Fee paid to solicitor (Mr. Durrant) by arrangement for deed of settlement, and his services during one year in formation of the Company - -	400 - -
- Interest on investments - - - - -	1,564	17 10	- Stamps, law stationer's charges, counsel's fees, travelling expenses, &c. .	979 16 1
- Fees on transfer of shares - - - - -	1	15 -	- Expenses attending formation of agencies - - - - -	171 11 1
			- Account chargeable for clerks' salaries, &c. - - - - -	200 - -
			- Actuary's fees - - - - -	183 15 -
			- Advertisements - - - - -	300 - -
FIRE DEPARTMENT.			- Printing and stationery, including the order books, prospectuses, proposals, divers circulars to the profession, &c. - - - - -	950 - -
To Premiums received in respect of 3,000 policies, insuring 2,026,960 l. 13 s. 4 d.	3,168	8 -	- Postages and parcels - - - - -	125 - -
- Duty - - - - -	3,923	8 9	* 794 l. 8 s. 4 d. and a fraction per annum will reimburse this amount in five years.	
- Policies and stamps - - - - -	88	10 3		
- Discount from Government on duty -	131	17 7	FIRE DEPARTMENT SOLELY.	
- Incidental receipts, being commission on re-insurances - - - - -	10	4 9	By Current Expenses and Claims :	
	7,322	9 4	Claims - - - - -	£. 431 5 8
			Reinsurances - - - - -	81 - 8
			Surveyor's fees - - - - -	10 10 -
			Commission and discount allowed on duty - - - - -	450 5 3
			Agents' charges - - - - -	51 9 6
			Policy stamps - - - - -	152 5 -
				1,176 16 1
LIFE DEPARTMENT.			By Duty paid to Government - - - - -	2,801 18 2
To Premiums received in respect of 413 policies, insuring 183,465 l. - -	7,125	19 11		
- Incidental receipts, being commission on re-insurances - - - - -	40	11 7	LIFE DEPARTMENT SOLELY.	
	7,166	11 6	By Current Expenses and Claims :	
			Claims - - - - -	£. 550 - -
			Medical fees - - - - -	388 4 6
			Reinsurances - - - - -	496 1 10
			Commission - - - - -	482 - 9
			Policy stamps - - - - -	92 17 6
			Agents' charges - - - - -	7 8 -
			Surrender of policy - - - - -	48 11 2
				2,065 3 9
			CURRENT EXPENSES divisible between the FIRE and LIFE DEPARTMENTS, according to the Deed of Settlement.	
			By Half-year's salary to solicitor of the company, to Midsummer 1855 - -	£. 100 - -
			Residue of salaries to secretary and clerks, not charged under the head of preliminary expenses - -	944 4 5
			Ditto of advertisements - - - - -	273 13 1
			Ditto of stationery and printing - -	283 15 5
			Ditto of postages and parcels - -	49 5 9
			Rent and taxes, gas, &c., from April 1854 to September 1855, one year and a half - - - - -	522 16 4
			Miscellaneous charges - - - - -	53 7 7
				2,227 2 7
			By Interest paid on shareholders' capital - - - - -	1,080 7 3
			INVESTMENTS, BANKERS' BALANCES, &c.	
			By Capital invested in adapting premises leased in Pall Mall to the purposes of insurance business, including fittings and fixtures - - - - -	£. 372 15 2
			- Office furniture - - - - -	289 5 8
			- Loans on mortgage securities - - -	7,500 - -
			- Cash invested in the purchase of life policies in other offices - - - - -	300 - -
			- Purchase of Government stock (Consols and Reduced Three per Cents.) -	20,375 - -
			- Cash invested on deposit receipts with the Union and Commercial Joint Stock Banks - - - - -	12,625 - -
			- Balance at bankers' - - - - -	1,191 6 1
			- Ditto in agents' hands - - - - -	2,037 15 11
			- Ditto with secretary - - - - -	16 1 2
				44,707 4 -
£.	58,030	13 8	£.	58,030 13 8

145.—THE LAW UNION FIRE AND LIFE INSURANCE COMPANY—continued.

BALANCE SHEET, 30th September 1855.

ANALYSIS and STATEMENT showing the respective BALANCES to the credit of the FIRE and LIFE PREMIUM ACCOUNTS.

FIRE PREMIUM FUND.

	£. s. d.		£. s. d.
To Premiums received in respect of 3,000 policies up to the 30th September 1855, insuring 2,026,960 <i>l.</i> 13 <i>s.</i> 4 <i>d.</i>	3,168 8 -	By Expenses and claims chargeable in the fire department solely, as above appearing - - - -	1,176 16 1
- Policies and stamps - - - - -	88 10 3	- One-third of current expenses above appearing and chargeable, according to the deed of settlement, between the fire and life departments, in the proportion of one-third and two-thirds - - - -	742 7 6
- Discount from Government on duty - - - -	131 17 7	- One-third of the first instalment of 794 <i>l.</i> 8 <i>s.</i> 4 <i>d.</i> towards reimbursing preliminary expenses, the other two-thirds being chargeable to the life department -	264 16 1
- Incidental receipts, being commission on re-insurances	10 4 9	- Balance of premiums to credit of fire insurance fund - - - - -	1,215 - 11
£.	3,399 - 7	£.	3,399 - 7

LIFE PREMIUM FUND.

	£. s. d.		£. s. d.
To Premiums received in respect of 413 life policies up to the 30th September 1855, insuring 183,465 <i>l.</i> -	7,125 19 11	By Expenses and claims chargeable in the life department solely, above appearing - - - -	2,065 3 9
- Commission received on re-insurances - - - -	40 11 7	- Two-thirds of 2,227 <i>l.</i> 2 <i>s.</i> 7 <i>d.</i> , current expenses, above appearing - - - - -	1,484 15 1
		- Two-thirds of the first instalment of 794 <i>l.</i> 8 <i>s.</i> 4 <i>d.</i> towards reimbursing preliminary expenses - -	529 12 3
£.	7,166 11 6	- Balance of premiums to the credit of life insurance fund - - - - -	3,087 - 5
		£.	7,166 11 6

We, the auditors appointed to examine the accounts of the Law Union Fire and Life Insurance Company for the period extending from April 1854 to the 30th September 1855, have carefully compared the foregoing balance-sheet with the books containing the said accounts, and with the vouchers thereof which have been produced to us, and we certify that the statement of receipts and expenditure therein contained for the said period is correct.

19 November 1855.

(signed) Francis Worsley, } Auditors.
Wm. Henry Grey, }
Frank M'Gedy, Secretary.
(signed) William Foster, } Directors.
James Parker, }
J. Cuddon, }

146.—THE MARYLEBONE AND GENERAL LIFE ASSURANCE SOCIETY.

PLACE OF BUSINESS - - - - - No. 135, Oxford-street, Marylebone.
OBJECTS - - - - - The usual Business of a Life Assurance and Loan Company.
DATE OF COMPLETE REGISTRATION - - - 8th April 1854.

No ACCOUNT Registered.

This Company was dissolved 13th November 1854.

147.—LONDON MERCANTILE LIFE ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - No. 4, Gresham-street, London.
OBJECTS - - - - - { To grant and effect Assurances connected with Life, Marine, Loans, Guarantee,
Annuities and Endowments, and to Purchase and Sell Reversionary and other
Interests.
DATE OF COMPLETE REGISTRATION - - - 20th April 1854.

No ACCOUNT Registered.

148.—ST. GEORGE ASSURANCE COMPANY.

PLACE OF BUSINESS	- - - - - 118, Pall Mall, in the City of Westminster.
OBJECTS	- - - - - { The effecting of Assurances on Single or Joint Lives or Survivorships, the granting of Annuities for Lives or Terms of Years, immediate or deferred, the purchase of Reversionary Interests, the Advance of Moneys on the Security of Property, and the Assuring the Holders of Property from Loss or Eviction in consequence of any Defect in the Title thereto.
DATE OF COMPLETE REGISTRATION	- - - 5th May 1854.

No ACCOUNT Registered.

149.—THE NEW NATIONAL ASSURANCE AND LOAN COMPANY.

PLACE OF BUSINESS	- - - - - No. 484, Oxford-street, Bloomsbury, Middlesex.
OBJECTS	- - - - - { Business of the Society to be ordinary Life Assurance and Guarantee, effecting Insurances against Loss or Damage by Fire, and advancing Moneys on Personal Security.
DATE OF COMPLETE REGISTRATION	- - - 10th May 1854.

ACCOUNTS Registered.

BALANCE SHEET, from Commencement, 1854, to 31 March 1855.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Capital stock account, amount of 1 <i>l.</i> per share on 6,273 shares subscribed	6,273	- -	By Preliminary Expenses, formation, registration, and deed of settlement, advertisements, tables of premiums, furniture, and law costs, in full	809	16 8
- Deposit accounts, cash received on deposits	7,548	13 4	- Account-books and printing, in full	316	10 1
- Loan accounts, for repayment of loans and instalments	3,215	6 3			1,126 6 9.
- Interest, commission, and fees received on loan transactions	1,186	1 5	- Salaries, rent, taxes, and sundries	- - - -	516 16 3
- Premiums, amount of premiums received	804	13 3	- Commission on life premiums	- - - -	34 8 11
- Entrance fees, policy stamps, &c.	53	15 6	- Medical fees	- - - -	85 9 6
- Agency accounts	493	- 11	- Policy stamps	- - - -	28 15 -
- London and Westminster Bank, for amount of cash paid by them	15,049	9 -	- Investigating loans, and costs of bill stamps	- - - -	114 7 9
			- Loans, amount advanced on personal and other security	- - - -	9,785 1 8
			- Deposits repaid	- - - -	6,187 9 4
			- Interest, per deposit accounts, to 31 March inclusive	- - - -	34 6 -
			- Agency accounts	- - - -	498 4 11
			- London and Westminster Bank, for amount of cash received and paid them	- - - -	16,212 13 7
£.	34,623	19 8	£.	34,623	19 8

149.—THE NEW NATIONAL ASSURANCE AND LOAN COMPANY—*continued.*

BALANCE SHEET, from Commencement, 1854, to 31 March 1855—*continued.*

LIABILITIES AND ASSETS.

LIABILITIES.		ASSETS.	
	£. s. d.		£. s. d.
To Amount of subscribed capital, 6,273 shares at 10 <i>l.</i> per share - - - - -	62,730 - -	By Amount of subscribed capital due at call - - - - -	56,457 - -
- Deposit accounts—for cash received of sundries on deposit - - - - -	1,361 4 -	- Due by sundries on loans - - - - -	7,106 18 5
- Commission due to and standing to agent's credit, as agreed - - - - -	1 10 5	- Ditto for premiums - - - - -	203 8 9
- Balance in favour of the company, 31 March 1855 -	1,866 10 5	- Amount of policy and bill stamps in hand - - -	14 19 -
		- Preliminary expenses account, the whole to be spread over a period of 10 years, per deed of settlement - £1,126 6 9	
		Less first year's proportion, charged to profit and loss, 31 March 1855 - 112 12 8	
			1,013 14 1
		- Cash—Balance at the London and Westminster Bank - - - - -	1,163 4 7
	£. 65,959 4 10		£. 65,959 4 10

Audited.

(signed) *H. Hunt,*
J. S. Prosser,
J. Bryan, } Directors.

(signed) *Fred. O. Green.*
Richd. Willoughby.
H. V. Smith, Accountant.

(signed) *R. Chace,* Chairman.

(signed) *Thos. Bourne,*
Resident Managing Secretary.

COPY REPORT.

484, Oxford-street, Bloomsbury,
25 April 1855.

We have this day compared the cheques drawn by the Directors of the New National Assurance and Loan Company with the entries to the credit of the bankers' pass-book and the cash journal of the company, as also the several sums received and entered to the debit of the said pass-book and cash journal, and have found the whole correct.

We have also compared the balance sheet of the monetary transactions, from the commencement of business to the 31st day of March 1855 inclusive, with the ledgers, and testify to the correctness with which the several balances have been extracted from the ledgers and placed upon the same.

We have also examined the stock ledger, and find that the shareholders are duly charged with the shares allotted them, and are credited for the amounts received respectively for the first and second calls made on such shares.

We have also examined the securities for monies advanced on behalf of the company, and find them agree with the entries in the ledgers.

Finally, we have to express our opinion that the company is highly prosperous, and our approval of the correct manner in which the accounts have been kept.

(signed) *Fredk. Owen Green,*
Richard Willoughby, } Auditors.

150.—MAGNET LIFE ASSURANCE SOCIETY.

PLACE OF BUSINESS - - - - - 22, Moorgate-street, in the City of London.
OBJECTS - - - - - Life Assurance.
DATE OF COMPLETE REGISTRATION - - 24 May 1854.

ACCOUNTS Registered.

BALANCE SHEET from 24 May 1854 to 24 May 1855.

R E C E I P T S.		E X P E N D I T U R E.	
	£. s. d.		£. s. d.
To Capital stock - - - - -	2,440 - -	By Preliminary expenses, including law charges, pre- paring and registering deed of settlement, &c., lease of premises, office furniture and fittings, actuarial charges for constructing tables, printing, stationery, &c. - - - - -	2,486 19 10
New premiums - - - - -	£. s. d. 3,608 18 8	Expenses of Management:	£. s. d.
Cash deposits - - - - -	4,850 - -	Rent coal gas - - - - -	184 10 8
Loan advances repaid - - - - -	682 4 -	Printing and stationery - - - - -	161 - 1
Interest on loans - - - - -	83 9 -	Postage and carriage - - - - -	22 17 10
Loan Guarantee Fund - - - - -	62 10 6	Travelling expenses - - - - -	21 4 8
	9,287 2 2	Salaries and gratuities - - - - -	627 2 8
		Commission - - - - -	353 3 3
		Medical fees (town and country) - - - - -	153 3 3
		Advertisements - - - - -	32 - 3
		Policy, receipt, and bond stamps - - - - -	46 1 3
		Advances on loan to policy holders - - - - -	1,601 3 11
		Depositors repaid - - - - -	3,680 - -
		Interest and dividends - - - - -	1,200 - -
		Re-assurances - - - - -	171 - 6
		Balances:	289 5 10
		Cash at bankers' - - - - -	£. 922 - 1
		Petty cash in office - - - - -	2 3 5
		Agent's balances in hand, and bills of short date in office	924 3 6
		Half-yearly and quarterly, and half credit premiums in	873 - 10
		arrears - - - - -	483 10 9
		Arrears of interest due on advances - - - - -	7 17 -
£.	11,727 2 2	£.	11,727 2 2

Examined by us this 22d day of June 1855.
(signed) Chas. B. Foster, } Directors.
G. A. H. Dean, }

AUDITORS' REPORT.

The above account of receipts and disbursements was this day examined by us, and we hereby certify the correctness thereof.
Dated this 28th day of June 1855.
(signed) H. B. Taplin, } Auditors.
Thos. A. Pott, }
Afred Marsh, }
William Upward, }

151.—NELSON SEA VOYAGERS' AND GENERAL LIFE ASSURANCE AND INVESTMENT COMPANY.

PLACE OF BUSINESS - - - - - 46, Moorgate-street, in the City of London.
OBJECTS - - - - - { The granting of Assurances against Loss of Life and other Personal Injury arising
from Accidents at Sea, and for General Life Assurance, on the Mutual Principle and
otherwise.
DATE OF COMPLETE REGISTRATION - - 26 June 1854.

No ACCOUNT Registered.

152.—LONDON AND COUNTY HAIL AND CATTLE INSURANCE COMPANY.

PLACE OF BUSINESS - - - - - New Bridge-street, Blackfriars, London.

OBJECTS - - - - - { The Insurance from Loss and Damage by Hail of Agricultural and Horticultural Produce, Growing Crops, Plants, Trees, &c., as also the Glass in Dwelling-houses and Buildings of every description, and the Insurance against loss of Cattle and Live Stock of every description; and to guarantee the Fidelity of Persons employed in Situations of Trust.

DATE OF COMPLETE REGISTRATION - - 1st July 1854.

No ACCOUNT Registered.

153.—THE TRAVELLERS' AND MARINE INSURANCE COMPANY.

PLACE OF BUSINESS - - - - - No. 5, Gresham-street, in the City of London.

OBJECTS - - - - - Sea, Fire, and Life Assurance.

DATE OF COMPLETE REGISTRATION - - 3d July 1854.

ACCOUNT Registered.

BALANCE SHEET from 3 July 1854 to 31 May 1855.

RECEIPTS.

	£. s. d.
To Paid-up Capital - - - - -	6,535 - -
- Deposits - - - - -	15,278 5 -
- Premiums - - - - -	3,368 4 9
- Loan repayments - - - - -	222 - 5
- Interest on stock - - - - -	70 12 6
£.	25,474 2 8

EXPENDITURE.

	£. s. d.
By Preliminary expenses incurred in formation of company - - - - -	2,623 10 -
- Investments :	£. s. d.
In Government stocks - - - - -	5,000 - -
In house property - - - - -	734 7 -
Advances on security - - - - -	6,745 - -
	12,479 7 -
By Deposits repaid - - - - -	3,350 - -
- Office Expenses, viz. :	
Rent - - - - -	262 10 -
Fittings and furniture - - - - -	103 1 6
Printing and stationery - - - - -	458 3 9
Advertisements - - - - -	397 19 10
Salaries and wages - - - - -	767 12 -
Stamps - - - - -	191 11 4
Postages - - - - -	89 8 1
Travelling expenses - - - - -	73 13 4
Medical fees - - - - -	28 17 9
Re-assurances - - - - -	45 17 6
Commission - - - - -	106 15 4
Interest on deposits - - - - -	61 14 4
Dividends - - - - -	114 4 -
Petty disbursements - - - - -	92 13 1
Claims - - - - -	126 7 1
	2,920 8 11
By Law expenses - - - - -	581 3 2
- Cash Balance :	
At bankers' - - - - -	1,564 16 3
In agents' hands - - - - -	1,913 7 11
In petty cash - - - - -	41 9 5
	3,519 13 7
£.	25,474 2 8

Examined by us,

John Beadnell,
James Booth,
Edward Solly, } Directors.

We hereby certify that we have examined this statement of receipts and expenditure, and that we have found the same to be correct.

(signed) Peter La Neve Foster, } Auditors.
George Grove, }

Dated 1 June 1855.

154.—THE BRITISH EQUITABLE ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - No. 47, King William-street, in the City of London.
OBJECTS - - - - - Assurance, Annuity, Endowment, Reversionary Interest, and Loan Business of all kinds.
DATE OF COMPLETE REGISTRATION - 21st July 1854.

ACCOUNT Registered.

BALANCE SHEET from 21st July 1854 to 31st December 1854.

R E C E I P T S.			E X P E N D I T U R E.		
To Shares and premiums thereon - - - - -	£.	s. d.	By Expenses - - - - -	£.	s. d.
- Premiums, net interest, &c. - - - - -	5,495	- -	- Balance in hands of bankers, agents, &c. - - -	2,192	17 3
	746	1 11		4,048	4 8
£.	6,241	1 11	£.	6,241	1 11

Examined and found correct,

J. L. Benham,
Thomas Timpson, } Auditors.
Samuel Beddome, }

Edmund Dunn,
Jos. Warmington, } Directors.
John Stoneman, }
W. Gover, Chairman.

155.—PLATE GLASS UNIVERSAL INSURANCE COMPANY.

PLACE OF BUSINESS - - - - - 53, Lime-street, in the City of London.
OBJECTS - - - - - { To make and effect Insurances in Great Britain, Ireland, and all parts of the World,
against Loss or Damage from any cause whatever, on every description of Glass, for whatever
purpose used, and all or any Insurances connected therewith, which may be effected accord-
ing to law.
DATE OF COMPLETE REGISTRATION - 2d day of August 1854.

ACCOUNT Registered.

BALANCE SHEET from 24th June 1854 to 24th June 1855.

R E C E I P T S.			E X P E N D I T U R E.		
To Premiums received, new business, and renewals to 20th June 1855 - - - - -	£.	s. d.	By Charges on Income:	£.	s. d.
- Renewals due 24th June 1855, and not taken into account, 1,112l. 0s. 4d. - - - - -	3,446	15 10	Salaries, including manager, clerks, surveyors, glaziers, &c. directors' fees, commission accounts, petty expenses, postages, agents' expenses, rent, and breakages - - - - -	3,042	17 4
- Salvage account - - - - -	37	8 -	Preliminary expenses - - - - -	66	13 4
- Office furniture and fittings estimated at - - - - -	100	- -	Balance applicable to dividend - - - - -	474	13 2
£.	3,584	3 10	£.	3,584	3 10

Examined and approved, 2 August 1855.

Jno. Young, } Auditors.
Geo. Wooster, }

156.—THE LONDON MERCANTILE FIRE INSURANCE COMPANY.

PLACE OF BUSINESS - - - - - No. 4, Gresham-street, in the City of London.
OBJECTS - - - - - The usual Business of a Fire Insurance Company.
DATE OF COMPLETE REGISTRATION - 3d day of August 1854.

No ACCOUNTS Registered.

157.—THE FALCON LIFE ASSURANCE SOCIETY.

PLACE OF BUSINESS - - - - - No. 7, Old Jewry, in the City of London.

OBJECTS - - - - - Life Assurance.

DATE OF COMPLETE REGISTRATION - - - 4th day of August 1854.

No ACCOUNTS Registered.

158.—THE SAXON LIFE ASSURANCE SOCIETY.

PLACE OF BUSINESS - - - - - 12, Ironmonger-lane, in the City of London.

OBJECTS - - - - - Life Assurance.

DATE OF COMPLETE REGISTRATION - - - 15th day of August 1854.

No ACCOUNTS Registered.

159.—MERCANTILE PROVIDENT ASSURANCE ASSOCIATION.

PLACE OF BUSINESS - - - - - 5, Chatham-place, in the City of London.

OBJECTS - - - - - { The usual Business of an Assurance Association, together with Insurance on
Bankruptcy and Insolvency.

DATE OF COMPLETE REGISTRATION - - - 29th day of August 1854.

No ACCOUNT Registered.

160.—DIADEM LIFE ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - 57, Cheapside, in the City of London.

OBJECTS - - - - - { To carry on the Business of Life Assurance, and of an Annuity, Endowment,
Loan Guarantee, and Reversionary Interest and Investment Company, in all
their respective Branches and Departments.

DATE OF COMPLETE REGISTRATION - - - 11th of September 1854.

No ACCOUNT Registered.

161.—PEOPLE'S PROVIDENT ASSURANCE SOCIETY.

PLACE OF BUSINESS - - - - - 36, Old Jewry, in the City of London, and 47, Charing Cross, in the City of Westminster.

OBJECTS - - - - - { To transact the Business of a Life Assurance, Annuity, Endowment, Loan, and Reversionary Interest Association, and to Guarantee the Fidelity of Persons in Situations of Trust, &c. &c.

DATE OF COMPLETE REGISTRATION - - - 12 September 1854.

ACCOUNTS Registered.

BALANCE SHEET from 2 September 1854 to 31 December 1854.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Balance, as per Statements of two former Companies :			By Preliminary expenses - - - - -	263	2 6
United Guarantee and Life Assurance Company - - - - -	5,157	17 3	- Interest on advances - - - - -	19	6 3
People's Provident Assurance Society, - - - - -	3,498	11 4	By Claims :		
	8,656	8 7	Life Policies - - - - -	£. 729	- 5
Less, instalments on loans repaid since 2 September - - - - -	203	12 2	Guarantee ditto - - - - -	729	12 1
	8,452	16 5	Annuities - - - - -	5	- 6
To Loan Account :			By Policies surrendered - - - - -	1,463	13 -
Instalments - - - - -	203	12 2	- Re-assurances - - - - -	58	14 3
Interest - - - - -	25	3 6	- Policy stamps - - - - -	110	12 8
Expenses - - - - -	3	3 -	- Commission on premiums - - - - -	64	5 6
	231	18 8	- Agency extension - - - - -	337	9 8
To Deposits on 950 shares - - - - -	475	- -	- Medical fees - - - - -	272	16 11
- Advances by depositors - - - - -	115	6 3	- Law charges - - - - -	92	17 2
- Interest on Bank account - - - - -	56	1 -	- Advertising - - - - -	492	9 6
Less, paid to shareholders - - - - -	43	17 10	- Printing and stationery - - - - -	45	7 2
	12	3 2	- Miscellaneous charges, including postages, carriage of parcels, rates, &c. - - - - -	110	5 1
To Premium Account :			- Directors' fees - - - - -	356	- 4
New premiums - - - - -	2,331	17 4	- Secretaries, actuary, and medical officer - - - - -	284	4 8
Renewal ditto - - - - -	1,980	5 11	- Salaries - - - - -	266	5 -
	4,312	3 3	- Rent, chief offices and agencies - - - - -	227	5 5
- Part purchase-money of premises at Charing Cross - - - - -	100	- -	- Office furniture - - - - -	144	14 5
- Error in Union Bank account - - - - -	-	- 2		29	14 1
			By Balances at Bankers' : - - - - -	£. s. d.	£. s. d.
			Union Bank of London, 1,291	19 9	
			Hopkinson & Co. - 1,520	18 11	
			London and County, dividend account - 33	16 7	
				2,846	15 3
			By Loans to assurers, granted before 2 September - - - - -	4,632	- 1
			- Ditto - - - since - - - - -	50	- -
				4,682	- 1
			- Due from shareholders - - - - -	188	15 2
			- Agents' balances - - - - -	1,320	8 10
			- Petty cash in hand - - - - -	22	5 -
					9,060 4 4
£.	13,699	7 11	£.	13,699	7 11

We have compared the above statement with the books and vouchers of the Company, and find it to be correct.

We also have much pleasure in expressing our satisfaction at the clear manner in which the accounts have been presented to us by the accountant, Mr. Greig.

(signed)

H. Withers,
H. Bion Reynolds,
F. W. Goddard,
J. Parker,

 } Auditors.

163.—THE SAFETY LIFE ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - 3, Royal-terrace, Adelphi, in the County of Middlesex.
 OBJECTS - - - - - Life Assurance and Loan.
 DATE OF COMPLETE REGISTRATION - 23d October 1854.

No ACCOUNTS Registered.

164.—THE DURHAM AND NORTHUMBERLAND LIFE, FIRE, MARINERS' AND GENERAL PROVIDENT ASSOCIATION.

PLACE OF BUSINESS - - - - - 172, High-street, Sunderland, Durham.
 OBJECTS - - - - - Life, Fire, and Marine Insurance and Guarantee.
 DATE OF COMPLETE REGISTRATION - 16th October 1854.

No ACCOUNTS Registered.

165.—THE NATIONAL INDUSTRIAL LIFE ASSURANCE AND GENERAL DEPOSIT AND ADVANCE COMPANY.

PLACE OF BUSINESS - - - - - 22, New Bridge-street, Blackfriars.
 OBJECTS - - - - - Life Assurance and Loan, and Receiving Money by way of Deposits.
 DATE OF COMPLETE REGISTRATION - 16th October 1854.

ACCOUNTS Registered.

BALANCE SHEET from 16 October 1854 to 30 September 1855.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
Share capital paid up - - - - -	4,815	6 -	Amount advanced on security, including legal charges thereon - - - - -	20,763	13 6
Deposits - - - - -	14,945	3 10	Deposits repaid - - - - -	4,147	14 -
Advances repaid - - - - -	8,464	4 4	Interest on capital and deposits - - - - -	150	7 7
Interest and discount on advances - - - - -	727	16 11	Stamps, policies, receipts, bills, and agreements - - -	29	1 4
Premiums on life assurance - - - - -	164	1 7	Rent and house expenses - - - - -	126	11 4
Entrance fees, — Shares - - - - -	177	- 5	Salaries, medical fees, directors' fees, and miscellaneous expenses - - - - -	1,193	17 4
Survey and investigation fees - - - - -	129	16 8	Books, stationery, carriage of parcels, travelling, &c. - -	237	4 5
			Printing and advertising - - - - -	326	10 10
			Agency commission, commission on shares, and postages	231	11 5
			Survey and investigation fees, including fees returned -	87	5 -
			Costs of deed of settlement, including the fees of the Joint Stock Companies' Office in the provisional and complete registration of the company - - -	133	9 10
			Fixtures, office fittings, and furniture - - - - -	314	9 3
			Death claim - - - - -	29	4 3
			Cash at bankers' - - - - -	1,590	6 6
			Cash in the hands of secretary - - - - -	17	8 6
			Cash in the hands of agents - - - - -	44	14 8
	£.	29,423 9 9		£.	29,423 9 9

165.—THE NATIONAL INDUSTRIAL LIFE ASSURANCE AND GENERAL DEPOSIT
AND ADVANCE COMPANY—*continued.*

(1.) BALANCE SHEET from 16 October 1854 to 30 September 1855—*continued.*

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
Share capital paid up - - - - -	4,815	6 -	Advanced on security - - - - -	12,098	3 2
Deposits - - - - -	10,797	9 10	Interest due - - - - -	95	8 10
Outstanding accounts - - - - -	303	2 6	Rent due to the company - - - - -	18	15 -
Interest on capital and deposits - - - - -	279	4 -	Cash at bankers' - - - - -	1,590	6 6
Discount received on bills not matured on 30 September 1855 - - - - -	139	15 6	Ditto in the hands of secretary - - - - -	17	8 6
Balance - - - - -	138	9 3	Ditto in the hands of agents - - - - -	44	14 8
			Amount of preliminary and working expenses carried forward to future years - - - - -	2,608	10 5
	£.	16,473 7 1		£.	16,473 7 1

COPY REPORT.

Examined and found correct, with a balance in favour of the company of 138*l.* 9*s.* 3*d.*

2 December 1855.

(signed) *George Scott Freeman,* } Auditors.
John Wills,

166.—NATIONAL PROVINCIAL PLATE GLASS INSURANCE COMPANY.

PLACE OF BUSINESS - - - - - No. 8, Bell-yard, Doctors' Commons, in the City of London.

OBJECTS - - - - - Plate Glass Insurance.

DATE OF COMPLETE REGISTRATION - - 3 November 1854.

ACCOUNTS Registered.

STATEMENT of RECEIPTS and EXPENDITURE from 3 November 1854 to 31 August 1855.

— A. —

Dr.			Cr.		
	£.	s. d.		£.	s. d.
To Capital account for amount of deposits on 3,040 shares - - - - -	1,520	- -	By Preliminary Expenses, viz.: solicitor's charges for preparing deed of settlement, and expenses attending the registration of the company, &c.; printing, stationery, and account books; advertisements, travelling and incidental expenses; salaries prior to complete registration, &c. - - - - -	501	18 10
- Premiums - - - - -	473	5 10	By Current Expenses and Charges for Management:		
- Outstanding accounts and sundry balances to date included, per contra - - - - -	779	7 2	Rent and taxes - - - - -	£. 93	8 9
			Commission - - - - -	17	15 2
			Office expenses - - - - -	12	12 9
			Postage and carriage of parcels - - - - -	13	11 7
			Salaries - - - - -	204	- 1
			Wages - - - - -	19	3 1
			Policy stamps - - - - -	9	12 3
				370	3 8
			By losses by breakage, less amount of compensation received - - - - -	81	1 8
			- Purchase of lease and alteration of premises, furniture, and fixtures - - - - -	860	8 1
			- Salvage on hand - - - - -	17	- -
			By Balances, as under:		
			Due by sundry shareholders - - - - -	£. 287	16 -
			Due by agents - - - - -	145	6 7
			Cash and short bills in hand and at bankers' - - - - -	508	18 2
				942	- 9
	£.	2,772 13 -		£.	2,772 13 -

166.—NATIONAL PROVINCIAL PLATE GLASS INSURANCE COMPANY—continued.

GENERAL BALANCE SHEET as at 31 August 1855.

— B. —

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Paid-up capital - - - - -	1,520	- -	By Preliminary expenses - - - - -	501	18 10
Amount subscribed - - - £.15,200 - -			- Lease of premises, and furniture and fixtures - -	860	8 1
Less amount paid up - - - 1,520 - -			- Salvage on hand - - - - -	17	- -
Amount not called up - - - £.13,680 - -			By Balances, as under:		
			Amount due by sundry shareholders £.287 16 -		
To outstanding accounts, and sundry balances - -	779	7 2	Due by agents - - - - - 145 6 7		
- Profit and loss - - - - -	22	- 6	Petty cash balance - - - - - 4 5 8		
			Cash and short bills in hand, and at		
			bankers' - - - - - 504 12 6		
	£.	2,321 7 8		942	- 9
				£.	2,321 7 8

STATEMENT of ASSETS and LIABILITIES on 31 August 1855.

— C. —

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Sundry outstanding accounts and balances due by the company - - - - -	779	7 2	By Lease of premises, and furniture and fixtures - -	860	8 1
- Balance carried down in favour of company - -	1,023	1 8	- Amount due by shareholders - - £.287 16 -		
			- Cash in hand and at bankers', and short bills - - - - - 508 18 2		
			- Amount due by agents - - - - - 145 6 7		
	£.	1,802 8 10		942	- 9
				£.	1,802 8 10
			By Balance brought down in favour of the company, exclusive of 13,680 l. capital not called up - £.	1,023	1 8

Examined, and found correct. (signed) *John Geary.*
Edmund Clench, } Auditors.
 (signed) *John Farring,*
Alfred Goslett, } Directors.
George Sims,

5 October 1855.

167.—GENERAL LIVE STOCK INSURANCE COMPANY.

PLACE OF BUSINESS - - - - - 106, Cheapside, in the City of London.
 OBJECTS - - - - - Cattle Insurance.
 DATE OF COMPLETE REGISTRATION - - - 10th day of November 1854.

ACCOUNT Registered.

BALANCE SHEET from 10 November 1854 to 19 June 1855.

Dr.			Cr.		
	£.	s. d.		£.	s. d.
To Capital for amount subscribed - - - - -	6,413	- -	By Cash at the bankers' - - - - -	81	18 1
- Premium fund for amount received - - - - -	235	2 1	- Debtors on capital account for amount of deposits not yet paid, as per list - - - - -	3,310	- -
To sundry Creditors, viz.:			By Agents' Balances:		
Jones and Causton - - - - £.49 14 8			For amount due by them - - - - -	105	7 2
Messrs. King - - - - - 87 - -			Furniture and effects - - - - -	206	18 6
W. S. Johnson - - - - - 65 4 -					
Lloyd, claim on policy - - - - - 25 2 -			TOTAL Assets - - - - - £.	3,704	3 9
	227	- 8	By Sundry Expenses incurred, and principally chargeable under the head of Preliminary Expenses, viz.:		
			Law charges - - - - -	899	10 9
			Actuary's fee for tables - - - - -	120	- -
			Commission on sale of shares - - - - -	108	- -
			Rent, salaries, and officers' expenses - - - - -	1,372	4 -
			Printing, stationery, and advertisements - - - - -	573	15 8
			Petty expenses and interest - - - - -	33	7 5
			- Claims paid and admitted - - - - -	49	11 6
			- Commission to agents - - - - -	13	19 8
	£.	6,875 2 9		£.	6,875 2 9

Signed, 18 July 1855, after having been duly audited.

Geo. H. Jay.
J. P. Judd.
H. B. Raymond Barker.
E. Ryley.

168.—THE BRUNSWICK LIFE ASSURANCE SOCIETY.

PLACE OF BUSINESS - - - - - Wellington Chambers, Cannon-street West.
OBJECTS - - - - - Life Assurance and Loan.
DATE OF COMPLETE REGISTRATION - - 21 November 1854.

ACCOUNTS Registered.

ACCOUNT of RECEIPTS and DISBURSEMENTS from 15 November 1854 to 29 September 1855.

Dr.			Cr.		
To Paid-up capital - - - - -	£.	s. d.	By Preliminary expenses, which include cost of deed of settlement, all legal expenses, actuarial charges for construction of tables and forms, travelling expenses, printing and stationery, office fittings, &c. &c. - - - - -	£.	s. d.
- Cash received on loan - - - - -	3,720	- -	- - - - -	2,082	- -
- Premiums - - - - -	1,000	- -	By Expenses of Management, viz.:		
- Loans repaid - - - - - £. 143 6 8	1,126	13 5	General expenses, including travelling expenses, carriage of parcels, post-ages, coals, gas, and all incidental expenses - - - - -	£. 109	12 3
- Interest on ditto - - - - - 20 16 8			Rent and taxes - - - - -	75	- -
- Loan guarantee fund - - - - - 20 11 -			Printing, stationery, and engraving - - - - -	106	2 11
	184	14 4	Medical fees, town and country - - - - -	36	18 -
			Salaries and gratuities - - - - -	361	3 9
			Commission - - - - -	20	17 4
			Policy stamps - - - - -	12	13 6
			Interest - - - - -	25	- -
				747	7 9
			By re-assurances - - - - -	216	11 -
			- Furniture of office - - - - -	50	14 1
			- Loans to policy-holders - - - - -	2,200	- -
			- By balance of premiums in hands of agents - - - - -	301	19 -
			- Half-yearly and quarterly premiums receivable - - - - -	89	18 8
			- Premiums on half-credit policies - - - - -	19	15 -
			By Balance in hand, viz.:		
			Cash at bankers' - - - - - £. 192 18 4		
			Seven days' bill in office - - - - - 50 - -		
			Cash in ditto - - - - - 20 3 11		
				203	2 3
£.	6,031	7 9	£.	6,031	7 9

Examined by us this 6th day of November 1855.

(signed) John Neill, }
John Wyman, } Directors.
Thos. A. Pott, }

The above account of receipts and disbursements was this day examined by us, and we hereby certify the correctness thereof.
Dated this 20th day of November 1855.

(signed) Fredk. Slight, }
Henry Kearsley, } Auditors.
Wm. Cooper, }

(signed) Lewis Slight, Chairman.

169.—THE CLARENCE LIFE ASSURANCE SOCIETY.

PLACE OF BUSINESS - - - - - Wellington Chambers, Cannon-street West.
OBJECTS - - - - - Assurances of Lives, granting of Annuities, Loans, and Endowments.
DATE OF COMPLETE REGISTRATION - - 25 November 1854.

No ACCOUNTS Registered.

170.—EMPEROR FIRE ASSURANCE SOCIETY.

PLACE OF BUSINESS - - - - - Cannon-street West, in the City of London.
OBJECTS - - - - - For effecting Policies of Insurance against Loss or Damage by Fire.
DATE OF COMPLETE REGISTRATION - - - - 22 December 1854.

No ACCOUNTS Registered.

171.—THE LONDON AND CONTINENTAL ASSURANCE SOCIETY.

PLACE OF BUSINESS - - - - - No. 97, Gracechurch-street, London.
OBJECTS - - - - - { The transacting the Business of a Life, Fire, and Marine Assurance
Society, and generally of a Guarantee, Loan, Reversionary Interest, and
Investment Society.
DATE OF COMPLETE REGISTRATION - - 30 December 1854.

ACCOUNTS Registered.

BALANCE SHEET to 31 December 1855.

Dr.			Cr.		
	£.	s. d.		£.	s. d.
Capital and advances - - - - -	7,177	15 8	Preliminary expenses - - - - -	1,696	5 11
Due for re-assurance - - - - -	36	9 4	Advertisements - - - - -	43	9 2
Sundry accounts - - - - -	605	9 10	Rent, rates, and taxes - - - - -	110	- 11
Income on assurances - - - - - £. 1,603 1 4			Law charges and interest - - - - -	282	11 3
Half-year's rent by secretary - - 25 - -			Life—Charges of management, including salaries, post- ages, agents, parcels, and general disbursements -	961	12 5
Interest and charges on loans - - 46 1 7			Re-assurance - - - - -	317	8 7
	1,674	2 11	Medical fees - - - - -	71	7 6
			Policy stamps - - - - -	20	14 -
			Commission to agents - - - - -	58	11 9
			Commission commuted by single payment - -	62	19 -
			Cancelments - - - - -	115	5 5
			Fire—General charges - - - - -	197	7 11
			Assets—Purchase of lease, and repairs and alterations of house - - £. 2,115 5 7		
			Furniture - - - - -	117	7 6
			Loans to policy-holders (on security) - 1,020 - -		
			First year's premiums in course of pay- ment - - - - -	229	12 -
			First year's premiums, half-yearly and quarterly - - - - -	202	14 2
			First year's half credit premiums - -	116	10 11
			Balance in hands of agents - - -	231	2 8
			Cash at bankers' - - - - -	1,508	17 5
			Cash in office - - - - -	14	13 8
				5,556	3 11
£.	9,493	17 9	£.	9,493	17 9

Examined and found to correspond with the books of the office.

(signed) Thomas Bradshaw,
J. G. Green,
Henry Ward, } Directors.

97, Gracechurch-street,
28 February 1856.

We hereby certify, that after a most careful examination of the books and vouchers of this Society, we have found this statement of the accounts perfectly correct. The books are kept in a clear and satisfactory manner.

(signed) Alfred Ogan,
Thomas Wm. Keates. } Auditors.

172.—SECURITY MUTUAL LIFE ASSURANCE SOCIETY.

PLACE OF BUSINESS - - - - - No. 3, Charles-street, St. James's-square, Middlesex.

OBJECTS - - - - - { To grant Assurances on Lives or Survivorships, or on Birth or Failure of Issue, or on Contingencies arising from Disease, Occupation, Climate, Perils, &c.; and to grant Annuities and Assurances against Disease or Accident; to grant Loans on Personal Security.

DATE OF COMPLETE REGISTRATION - - - 30 December 1854.

No ACCOUNTS Registered.

173.—MARINE AND GENERAL TRAVELLERS' INSURANCE SOCIETY.

PLACE OF BUSINESS - - - - - 22, Moorgate-street, City of London.

OBJECTS - - - - - Marine and General Travellers' and Glass Assurance and Loan.

DATE OF COMPLETE REGISTRATION - - - 30 December 1854.

No ACCOUNTS Registered.

174.—THE EMPIRE ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - No. 41, Pall Mall, Westminster.

OBJECTS - - - - - { 1st. The transaction of the Business of a Life Assurance, Annuity, and Endowment Company; the Advancement of Monies on Security of Property; Insurance against Accidental Death, apart from Death by other Causes, and the Purchase and Sale of Reversionary Interests. 2d. With Power, after a Resolution passed by the Board of Directors, confirmed by a Special General Meeting, to transact the Business of a Guarantee Company, and to combine the preceding Objects, and for that purpose to grant Assurances, dependent upon the Integrity, Honesty, or Fidelity of Persons in Offices of Trust; to guarantee the Title to Property.

DATE OF COMPLETE REGISTRATION - - - 30 December 1854.

No ACCOUNTS Registered.

175.—THE UNITED KINGDOM PROVIDENT FIRE INSURANCE COMPANY.

PLACE OF BUSINESS - - - - - No. 1, Adelaide-place, London Bridge, in the City of London.

OBJECTS - - - - - Fire Insurance.

DATE OF COMPLETE REGISTRATION - - - 13 January 1855.

No ACCOUNTS Registered

176.—THE HERALD LIFE ASSURANCE SOCIETY.

PLACE OF BUSINESS - - - - - 3, Copthall-court, in the City of London.
OBJECTS - - - - - Life Assurance and Loan.
DATE OF COMPLETE REGISTRATION - 21 February 1855.

No ACCOUNTS Registered.

177.—THE NATIONAL ECONOMIC (HAIL-STORM) ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - 72, St. Giles'-street, in the City of Norwich.
OBJECTS - - - - - { To effect Insurances against Loss or Damage by Storm, Hail, Wind, Whirlwind, Thunder
and Lightning to growing or standing Crops, or to Glass used in Greenhouses, Hothouses,
Frames and Lights for Horticultural purposes.
DATE OF COMPLETE REGISTRATION - - 3 March 1855.

ACCOUNT Registered.

BALANCE SHEET from October 1854 to 30 September 1855.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To paid-up capital and in course of pay- ment - - - - -	1,797	10 -	Law charges, registration fees, &c. &c. - - - - -	189	14 11
To subscribed capital - - - - -	34,152	10 -	Stationery - - - - -	69	3 6
			Commission to agents - - - - -	61	2 5
			Postages and carriage of parcels - - - - -	16	4 8
			Travelling expenses - - - - -	33	7 -
			Advertising - - - - -	45	1 9
			Printing - - - - -	26	13 11
Insurance premiums - - - - -		611 4 11	Rent - - - - -	12	10 -
Interest at Bank - - - - -		8 3 -	Salaries - - - - -	133	10 -
			Investments - - - - -	700	- -
			Losses - - - - -	9	6 -
			Available Funds : - - - - -	£.	s. d.
			Capital in hands of shareholders on call - - - - -	34,152	10 -
			Deposits due, but unpaid to this date - - - - -	580	- -
			Balance at bankers' - - - - -	489	14 4
			" due by agents - - - - -	41	9 5
				35,272	13 9
	£.	36,569 7 11		£.	36,569 7 11

LIABILITIES AND ASSETS.

LIABILITIES.			ASSETS.		
	£.	s. d.		£.	s. d.
To paid-up capital - - - - -	1,217	10 -	By Cash invested :—		
Reserve fund - - - - -	263	13 9	Purchase of bond - - - - -	700	- -
			At bankers' - - - - -	489	14 4
			Due by agents - - - - -	41	9 5
			By preliminary expenses - - - - -	£. 300	- -
			Less one-sixth part to be charged to the current year - - - - -	50	- -
				250	- -
	£.	1,481 3 9		£.	1,481 3 9

COPY REPORT.

We, the undersigned, have examined this balance sheet, together with the various books and vouchers relating thereto, and have found them perfectly accurate. Dated this 28th day of December 1855.

(signed) Thomas Harmer,
William Francis Paul, } Auditors.

178.—THE UNITED HOMŒOPATHIC AND GENERAL LIFE ASSURANCE SOCIETY.

PLACE OF BUSINESS - - - - - 3, Copthall Court, City of London.

OBJECTS - - - - - Life Assurance.

DATE OF COMPLETE REGISTRATION - - - 10 March 1855.

No ACCOUNTS Registered.

179.—THE OBSERVER LIFE ASSURANCE SOCIETY.

PLACE OF BUSINESS - - - - - 70, Cheapside, in the City of London.

OBJECTS - - - - - Life Assurance.

DATE OF COMPLETE REGISTRATION - - - 10 March 1855.

No ACCOUNTS Registered.

180.—THE BRITISH NATION LIFE ASSURANCE ASSOCIATION.

PLACE OF BUSINESS - - - - - Cranbourn-street, Leicester-square.

OBJECTS - - - - - Life, Fire, and Glass Insurance and Guarantee.

DATE OF COMPLETE REGISTRATION - - - 12 March 1855.

No ACCOUNTS Registered.

181.—THE MIDLAND COUNTIES INSURANCE COMPANY.

PLACE OF BUSINESS - - - - - Cornhill, in the City of Lincoln.

OBJECTS - - - - - Life, Fire, and Hailstorm Insurance and Guarantee.

DATE OF COMPLETE REGISTRATION - - - 24 March 1855.

No ACCOUNTS Registered.

182.—THE FEMALE PROVIDENT ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - 40, King William-street, in the City of London.

OBJECTS - - - - - { The assuring Pecuniary Provisions for Unmarried Women and Widows, and such
other Business of Life Assurance.

DATE OF COMPLETE REGISTRATION - - - 3 April 1855.

No ACCOUNTS Registered.

183.—THE WHITTINGTON LIFE ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - No. 46, Cheapside (Entrance, No. 1, Bread-street), in the City of London.

OBJECTS - - - - - Life Assurance.

DATE OF COMPLETE REGISTRATION - - - 19 June 1855.

No ACCOUNTS Registered.

184.—THE SAXON FIRE AND GENERAL ASSURANCE SOCIETY.

PLACE OF BUSINESS - - - - - 25, Old Jewry, in the City of London.

OBJECTS - - - - - Life, Fire, Plate Glass, and General Insurance and Guarantee.

DATE OF COMPLETE REGISTRATION - - - 9 July 1855.

No ACCOUNTS Registered.

185.—THE UNITED ORDERS PROVIDENT SOCIETY AND GENERAL ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - 63, Pall Mall, in the City of Westminster.

OBJECTS - - - - - { To make and effect Assurances on Events and Contingencies connected with
Health and Sickness, Life and Death, and for the granting of Annuities, Endow-
ments, Loans, Benefits, and all other the Provisions of Benefit or Provident
Societies, or of Life or other Assurances.

DATE OF COMPLETE REGISTRATION - - - 4 August 1855.

No ACCOUNTS Registered.

186.—THE LONDON AND PROVINCIAL PROVIDENT SOCIETY.

PLACE OF BUSINESS - - - - - No. 19, Moorgate-street, in the City of London.

OBJECTS - - - - - { The granting of:—1. Life Assurances; 2. Endowments; 3. Annuities; 4. Assurances for Payments during Sickness; 5. Loans, and the doing of all acts incident thereto.

DATE OF COMPLETE REGISTRATION - - 21 August 1855.

No ACCOUNTS Registered.

187.—THE LONDON EQUITABLE MUTUAL LIFE INSURANCE SOCIETY.

PLACE OF BUSINESS - - - - - No. 103, Cheapside, in the City of London, Chief Office.

OBJECTS - - - - - Life Assurance and Loan.

DATE OF COMPLETE REGISTRATION - - 17 September 1855.

No ACCOUNTS Registered.

188.—THE NEW ALLIANCE ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - No. 47, Moorgate-street, in the City of London.

OBJECTS - - - - - Life, Fire, and Plate Glass Insurance.

DATE OF COMPLETE REGISTRATION - - 16 October 1855.

No ACCOUNTS Registered.

189.—THE JUSTICE ASSURANCE SOCIETY.

PLACE OF BUSINESS - - - - - No. 46, Moorgate-street, London.

OBJECTS - - - - - { The effecting Assurances on Lives and Property, and against Damage by Fire, and all other the usual Business of an Assurance Company.

DATE OF COMPLETE REGISTRATION - - 16 October 1855.

No ACCOUNTS Registered.

190.—THE LANCASHIRE DEBT GUARANTEE COMPANY.

PLACE OF BUSINESS - - - - - Liverpool, Lancashire.

OBJECTS - - - - - { To issue Guarantee Policies for Commercial Losses; to assist in Recovering Debts; to investigate Bankrupt and Insolvent Estates, and arrange for Compositions and speedy Payment of Dividends; to assist by Prompt Payment of Claims; to furnish Information as to the Commercial Responsibility of Traders; to Guarantee Rentals; to Indemnify Insurers, and for other purposes of a similar kind.

DATE OF COMPLETE REGISTRATION - - - - - 20 October 1855.

No ACCOUNTS Registered.

191.—THE COSMOPOLITAN LIFE ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - 33, Essex-street, Strand, in the County of Middlesex.

OBJECTS - - - - - Life Assurance and Loan.

DATE OF COMPLETE REGISTRATION - - - - - 6 November 1855.

No ACCOUNTS Registered.

192.—THE GENERAL ACCIDENT AND COMPENSATION INSURANCE SOCIETY.

PLACE OF BUSINESS - - - - - 6, Old Jewry, in the City of London.

OBJECTS - - - - - { The Business of a General Accident and Compensation, and Glass Assurance, and of an Annuity, Endowment, Reversionary, and Loan Association.

DATE OF COMPLETE REGISTRATION - - - - - 10 December 1855.

No ACCOUNTS Registered.

193.—THE NATIONAL ALLIANCE ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - 7, Old Jewry, in the City of London.

OBJECTS - - - - - Life, Fire, Plate Glass, and General Insurance and Guarantee.

DATE OF COMPLETE REGISTRATION - - - - - 24 December 1855.

No ACCOUNTS Registered.

194.—THE UNITED BROTHERS ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - No. 11, Exeter Change, Strand, in the County of Middlesex.

OBJECTS - - - - - { 1st. Providing Benefits and Assistance in Sickness or Incapacity.
2d. Granting Endowments and Annuities.
3d. Defraying Funeral Expenses.
4th. Insurances on Lives.
5th. Purchasing Annuities or Reversions.
6th. Building a House and Offices for the Company.

DATE OF COMPLETE REGISTRATION - - - 19 February 1856.

No ACCOUNTS Registered.

195.—THE BRITISH EXCHEQUER LIFE ASSURANCE COMPANY.

PLACE OF BUSINESS - - - - - 65, Coleman-street, in the City of London.

OBJECTS - - - - - Life Assurance.

DATE OF COMPLETE REGISTRATION - - - 26 February 1856.

No ACCOUNTS Registered.

Frs. Whitmarsh,
Registrar of Joint Stock Companies.

COUNTY TREASURERS.

ABSTRACT

OF THE

ACCOUNTS of the several COUNTY TREASURERS in *England* and *Wales*,
for the Year ending Michaelmas 1855.

By Act 15 & 16 Vict. c. 81, s. 50.

Ordered, by The House of Commons, to be Printed,
10 June 1856.

ABSTRACT of the Accounts of the several County Treasurers

COUNTIES.	TOTAL ASSESSMENT for the COUNTY RATE.	TOTAL POUNDAGE of RATES during the Year.	TOTAL AMOUNT of DEBT, &c.	RECEIPTS.						BALANCE due to the Treasurer.	Rural Police, Superintending Constables, &c.	Conveyance of Prisoners to Gaol.	GAOL AND HOUSE OF CORRECTION.					TOTAL.	At
				By Balance in Hand.	By COUNTY and POLICE RATES.	By Allowance from Treasury.	On Account of Lunatics.	Other Receipts.	TOTAL.				Diet of Prisoners.	Clothing of Prisoners.	Salaries.	Incidental Expenses.			
ENGLAND:																			
EDFORD	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
EDFORD	413,917	-	12,450	1,507 14 10	9,902 11 9 1/2	4,086 3 -	-	751 16 4 1/2	16,848 6 -	-	3,846 15 5	152 11 3	1,354 19 5	183 2 1	1,657 12 10	2,765 8 2	5,961 2 6	5,961 2 6	5,961 2 6
EDFORD	681,765	-	23,266 13 4	1,455 10 1 1/2	9,942 8 1 1/2	3,493 - 11	-	2,891 1 10	17,782 1 - 1/2	-	-	220 13 4	1,591 4 7 1/2	176 12 5	2,037 -	1,845 18 11	5,650 15 1 1/2	5,650 15 1 1/2	5,650 15 1 1/2
EDFORD	758,410	-	76,509 17 6	3,013 7 2	11,992 - 2	3,810 8 7	4,568 18 -	1,101 17 3	24,186 11 2	-	2,444 4 3	65 3 6	4,173 9 11	-	1,768 15 8	442 6 4	2,762 - 2	2,762 - 2	2,762 - 2
CAMBRIDGE	413,986	-	-	1,750 16 7	10,780 17 10	1,555 -	-	218 8 6	17,986 13 2	-	4,472 7 3	1 - 2	320 9 5	53 5 6	699 8 -	729 11 3	1,802 14 2	1,802 14 2	1,802 14 2
CHESTER	1,660,020	m - 1	25,000 -	3,265 9 10	14,129 8 - 1/2	15,903 9 11	18 5 1	1,992 12 8	54,001 - 4 1/2	-	7,921 1 9	1,045 - 6	3,900 - 2 1/2	1,529 14 5 1/2	4,810 9 9	2,423 4 2 1/2	15,891 13 1 1/2	15,891 13 1 1/2	15,891 13 1 1/2
CORNWALL	1,803,132	-	3,600 -	1,416 17 9 1/2	8,329 19 3	3,267 - 5	-	160 5 9 1/2	13,164 3 3 1/2	-	-	345 8 7	1,314 3 6 1/2	210 14 11 1/2	1,251 9 -	657 5 7	3,433 13 1	3,433 13 1	3,433 13 1
CUMBERLAND	653,623	-	4,000 -	848 6 11	8,420 10 6	2,812 8 4	-	544 7 5	12,625 13 2	-	2,247 4 -	169 15 1	527 13 7	156 7 -	963 7 10	613 1 6	2,260 9 11	2,260 9 11	2,260 9 11
DERBY	1,172,888	11 2	81,000 -	2,524 3 4	20,767 8 8	3,843 11 4	-	3,327 5 1	30,462 8 5	-	-	282 8 3	-	-	925 -	6,219 3 4	7,144 8 4	7,144 8 4	7,144 8 4
DEVON	1,750,362	-	5,000 -	3,118 15 4	14,586 7 -	5,773 10 6	-	610 10 11	24,089 3 9	-	-	355 18 3	-	-	1,328 11 -	3,988 18 8	5,317 9 8	5,317 9 8	5,317 9 8
DERBY	805,824	-	-	791 10 7 1/2	12,878 8 4	3,602 9 2	-	1,263 18 1 1/2	18,536 6 3	-	925 -	730 2 10	1,507 3 -	896 14 8	1,603 5 3	2,199 5 4	6,206 8 3	6,206 8 3	6,206 8 3
DURHAM	106,540	4 5	900 -	1,731 11 4 1/2	18,016 19 10	5,967 6 1	12 -	3,520 9 10 1/2	23,248 7 2	-	9,555 19 4	647 12 9	1,063 14 11	334 17 10	1,627 10 0	1,406 14 8 1/2	5,082 18 2 1/2	5,082 18 2 1/2	5,082 18 2 1/2
ESSEX	883,785	-	75,813 6 8	5,813 19 10	10,965 18 3 1/2	1,692 9 5	-	776 15 8	19,249 3 2 1/2	-	-	-	2,833 16 7	828 6 11	2,890 4 -	1,050 4 3	7,002 11 9	7,002 11 9	7,002 11 9
ESSEX	786,380	-	25,100 -	4,993 17 1	21,518 1 2 1/2	7,030 7 11	-	1,724 14 11 1/2	35,267 1 2 1/2	-	16,454 11 6	23 11 11	236 8 2	102 10 9	280 16 -	347 13 5	967 8 4	967 8 4	967 8 4
ESSEX	42,568	-	-	-	501 4 1	186 7 1	-	17 11 9	705 2 11	-	-	8 17 -	283 15 8	-	30 -	-	313 15 8	313 15 8	313 15 8
LOUCESTER	1,480,709	-	-	3,334 1 - 1/2	40,099 18 7	6,363 4 4	-	3,512 17 1	53,310 1 - 1/2	-	16,341 5 3	73 9 6	2,573 9 7	185 16 7	3,348 9 4	2,661 1 3	8,768 16 9	8,768 16 9	8,768 16 9
HEREFORD	623,264	-	12,000 -	2,000 10 9 1/2	7,464 10 10	2,663 3 6	-	247 19 3 1/2	12,376 4 5	-	1,142 14 1	47 1 3	595 5 -	125 6 3	1,089 18 -	456 10 5	2,267 19 8	2,267 19 8	2,267 19 8
HEREFORD	1,552,292	-	-	5,296 7 3 1/2	10,550 6 -	3,304 15 6	-	748 2 4	20,593 10 1	-	6,689 9 5	352 - 3	907 18 8	94 11 6	1,362 3 -	851 18 11	3,216 12 1	3,216 12 1	3,216 12 1
HEREFORD	136,386	-	280 -	665 - 8	3,409 13 -	4,845 15 5	-	77 3 5	4,845 15 5	-	-	67 -	656 1 4	80 4 4	514 14 4	467 11 11	1,718 11 11	1,718 11 11	1,718 11 11
HUNTINGDON	365,585	-	7,700 -	169 2 9	4,569 3 8	1,545 15 2	-	64 13 1	11,914 14 8	-	708 6 1	14 7 1	418 8 6	36 11 10	597 -	335 13 10	1,387 14 2	1,387 14 2	1,387 14 2
LEICESTER	1,958,566	-	20,451 13 4	6,284 3 10	24,437 9 -	9,829 - 6	18,344 15 8	3,397 18 9	62,293 7 9	-	2,354 16 6	3,692 18 -	4,617 4 9	698 13 7	2,811 8 -	7,322 19 5	11,713 6 -	11,713 6 -	11,713 6 -
LEICESTER	6,909,656	-	128,837 4 6	22,110 4 1	92,279 14 1	23,175 3 9	-	54,163 8 8	191,728 10 7	-	49,247 - 9	1,424 2 8	8,873 3 4	1,253 11 7	11,288 6 10	9,573 13 8	30,988 15 5	30,988 15 5	30,988 15 5
LEICESTER	849,504	-	20,215 -	2,477 9 10	20,287 15 4	5,684 19 3	-	439 4 7	28,889 9 -	-	5,114 18 2	97 2 -	1,994 - 7	550 8 9	2,524 16 1	1,176 14 10	6,245 - 3	6,245 - 3	6,245 - 3
MIDDLESEX	161,981	6 8	-	762 3 7	2,361 - 10	568 3 5	-	41 11 -	3,732 18 10	-	-	20 3 8	-	-	-	-	262 6 6	262 6 6	262 6 6
MIDDLESEX	187,452	14 -	-	928 3 -	2,148 6 8	610 16 8	-	173 17 11	3,861 4 3	-	-	-	355 16 2	23 2 3	636 8 7	332 15 1	1,813 1 6	1,813 1 6	1,813 1 6
MIDDLESEX	664,004	-	-	632 7 3	6,024 13 10	783 16 6	-	191 12 6 1/2	7,632 10 1 1/2	-	613 14 9	98 17 -	338 18 8 1/2	26 13 9	410 -	177 6 1 1/2	952 18 7 1/2	952 18 7 1/2	952 18 7 1/2
MIDDLESEX	1,393,623	-	20,983 6 8	2,512 4 8	14,511 2 8 1/2	3,118 10 5	-	227 19 9 1/2	20,369 17 7	-	2,838 15 11	145 10 3	2,342 13 3	-	1,367 12 -	180 19 10	3,891 5 1	3,891 5 1	3,891 5 1
MIDDLESEX	8,427,335	-	388,592 17 6	2,599 10 1	115,947 9 5	24,178 17 6	85 8 2	3,779 3 7	146,590 8 9	62 7 9	-	-	22,493 8 1	3,741 - 10	22,095 14 2	10,174 19 7	59,105 2 8	59,105 2 8	59,105 2 8
MIDDLESEX	532,235	-	13,233 6 8	-	13,305 17 8	5,860 12 7	-	36 13 8	19,389 2 2	276 12 2	-	-	603 14 -	-	-	-	5,533 17 -	5,533 17 -	5,533 17 -
NORFOLK	1,778,422	-	23,170 -	4,361 12 10	25,400 16 8	4,255 6 1	18 7 6	729 15 11 1/2	48,732 3 7	-	10,596 6 8	296 1 10	1,464 2 3	111 1 6	3,321 5 10	1,539 3 -	6,435 12 7	6,435 12 7	6,435 12 7
NORFOLK	910,336	-	24,931 4 2	552 17 6 1/2	13,208 1 1 1/2	2,630 8 3	-	729 15 11 1/2	17,121 2 10 1/2	-	4,558 17 6 1/2	134 14 4 1/2	1,352 8 4 1/2	234 4 4 1/2	1,452 13 10	1,538 16 2	4,877 19 9 1/2	4,877 19 9 1/2	4,877 19 9 1/2
NORFOLK	83,634	-	226 5 2	1,027 8 3	463 - 1	-	-	18 18 11	1,735 12 5	-									

DEATHS in *England and Wales*, for the Year ending Michaelmas 1855.

PROSECUTION OF PRISONERS.

PROSECUTION OF PRISONERS.			CONVEYANCE OF TRANSPORTS.		SHIRE HALLS, JUDGES' LODGINGS, &c.		LUNATIC ASYLUM.					COUNTIES.														
At Quarter Sessions.	TOTAL.				Diet of Lunatics.	Clothing of Lunatics.	Salaries.	Incidental Expenses.	TOTAL.	Maintenance of Pauper Lunatics.	Vagrants.	County Bridges.	Clerk of the Peace.	Treasurer.	Coroners.	Inspectors of Weights and Measures.	Interest and Principal of Debt.	Incidental and other Expenses.	TOTAL.							
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	ENGLAND:					
14 9	838 13 1	1,378 7 10	12 4 11	576 4 2	- - -	- - -	- - -	- - -	- - -	161 14 2	16 7	182 1 4	553 16 8	50 - -	806 2 1	123 1 7	674 - -	744 4 -	14,923 2 6	-- BEDFORD.						
6 4	1,392 17 11	2,239 - 9	119 15 5	48 14 6	- - -	- - -	- - -	- - -	- - -	25 2 4	- - -	601 3 -	1,096 19 8	240 - -	808 13 3	172 10 -	2,726 9 8	556 11 4	16,305 1 10½	-- BERKS.						
9 7	2,137 13 5	3,192 4 -	12 10 11	220 14 1	3,615 8 7	- - -	11,256 15 7	- - -	4,572 4 2	144 19 10	- - -	363 3 3	952 10 5	5 11 3	851 14 10	- - -	- - -	3,371 11 7	22,207 12 3	-- BUCKS.						
1 4	710 4 2	1,405 5 6	6 3 5	117 10 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	15 6 6	480 - -	50 - -	411 - 1	100 - -	- - -	289 - 4	13,665 3 11	-- CAMBRIDGE.						
1 10	9,310 15 5	12,744 19 1	175 8 6	423 3 7	- - -	- - -	- - -	- - -	233 - -	385 16 3	- - -	4,162 3 10	689 8 4	350 - -	1,993 18 7	1,297 10 5	482 4 7	15,223 13 2	53,019 1 8½	-- CHESTER.						
8 6	999 19 6	2,414 8 -	67 6 9	35 15 10	- - -	- - -	- - -	568 17 1	568 17 1	60 9 -	- - -	1,918 17 11	704 17 9	85 5 -	1,488 13 7	300 - -	166 11 8	1,620 3 9	13,210 8 -	-- CORNWALL.						
14 -	848 2 9	2,083 16 9	82 3 7	75 8 4	188 8 6	- - -	31 10 -	87 3 9	277 2 3	- - -	- - -	1,802 11 8	432 9 9	115 - -	683 11 1	30 - -	200 - -	1,249 - 5	11,708 12 10	-- CUMBERLAND.						
10 3	1,858 12 8	3,530 2 11	82 4 4	373 11 -	- - -	- - -	- - -	- - -	- - -	80 - 6	78 9 8	3,277 13 -	1,021 7 7	20 - -	1,274 12 7	- - -	3,454 15 -	7,120 7 5	30,462 8 10	-- DERBY.						
3 4	2,703 13 -	4,206 16 4	- - -	651 3 1	- - -	- - -	- - -	- - -	- - -	212 7 7	90 16 3	2,060 19 -	926 10 6	250 - -	1,057 12 11	338 1 10	335 15 7	4,639 6 5	24,089 3 9	-- DEVON.						
16 10	1,880 15 3	2,354 12 1	139 2 6	2,073 3 5	- - -	- - -	50 - -	497 3 9	547 3 9	198 9 -	- - -	1,084 10 10	703 12 7	100 - -	357 10 11	452 5 1	- - -	2,015 1 2	17,887 2 5	-- DORSET.						
11 9	3,333 9 6	6,087 2 11	53 9 11	- - -	- - -	- - -	- - -	- - -	- - -	764 16 3	- - -	1,433 19 - ½	726 1 6	130 - -	1,938 2 6	45 - 10	44 - -	1,436 12 5	27,945 15 8	-- DURHAM.						
- - -	- - -	- - -	26 - 4	110 - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	1,274 6 5	21 3 7	80 - -	- - -	- - -	5,746 19 8	2,651 18 5	16,891 16 7	-- ESSEX:						
8 -	2,284 - 6	3,863 - 2	- - -	480 6 6	- - -	- - -	- - -	- - -	- - -	317 11 8	- - -	274 1 11½	121 3 7	80 - -	877 15 2	131 - -	1,122 14 4	2,032 16 4½	26,646 1 6½	16,891 16 7	-- Eastern Division.					
1 1	51 4 10	110 5 11	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	16 9 4	54 7 -	20 - -	27 13 -	7 - -	- - -	85 14 4	716 14 2	26,646 1 6½	-- Western Division.					
2 11	3,558 6 1	4,524 10 -	39 2 11	316 10 3	- - -	- - -	- - -	3,628 2 -	3,628 2 -	278 15 8	- 3 10	1,018 4 2	1,025 - -	60 - -	1,330 9 3	6 19 10½	- - -	10,138 10 2½	47,752 4 10½	716 14 2	-- Liberty of Havering-atte-Bower.					
2 6	1,393 9 11	1,839 10 11	17 9 -	290 4 6	- - -	- - -	- - -	190 - -	190 - -	175 6 -	- - -	825 11 6	314 2 9	62 12 -	488 4 -	38 16 -	782 11 11	816 5 8	11,360 15 2	47,752 4 10½	-- GLOUCESTER.					
14 4	1,476 3 9	2,231 18 1	15 2 8	259 1 4	- - -	- - -	- - -	- - -	- - -	564 16 5	20 5 -	331 - -	500 - -	100 - -	437 4 10	- - -	- - -	1,784 13 11	16,502 4 -	11,360 15 2	-- HEREFORD.					
- 4	395 19 3	582 19 7	2 6 -	209 3 8	43 7 11	- - -	- - -	- - -	43 7 11	100 - -	- - -	- - -	191 8 8	51 - -	118 2 4	- - -	13 13 1	370 18 7	3,468 11 9	16,502 4 -	-- HERTFORD.					
- 9	643 5 10	1,022 6 7	22 2 6	116 1 2	- - -	- - -	- - -	230 - -	230 - -	115 6 -	- - -	135 2 -	281 3 4	25 - -	222 18 9	20 - -	596 1 11	3,133 - 5	8,029 10 -	3,468 11 9	-- St. Alban's, Liberty of.					
17 11	3,147 14 -	5,907 11 2	62 8 4	117 15 5	7,411 1 4	917 6 10	3,349 8 9	5,949 4 3	17,627 1 2	134 19 2	497 1 -	1,124 19 5	1,564 17 5	260 - -	1,567 16 10	429 9 5	851 6 8	3,727 16 8	57,634 2 2	8,029 10 -	-- HUNTINGDON.					
5 3	11,960 15 6	17,207 - 9	527 - 10	141 17 11	- - -	- - -	- - -	- - -	- - -	5,984 18 11	- - -	3,359 10 5	1,873 7 6	500 - -	3,193 14 11	939 19 5	11,804 10 6	21,299 14 2	154,162 6 5	3,727 16 8	-- KENT.					
2 -	2,080 3 -	2,500 5 -	183 11 8	227 15 4	- - -	- - -	- - -	- - -	- - -	55 12 6	- - -	1,437 6 2	1,000 - -	150 - -	679 13 11	205 5 -	789 5 -	6,623 15 8	25,309 10 8	57,634 2 2	-- LANCASTER.					
9 3	266 10 -	324 19 3	7 10 6	170 3 10	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	361 18 5	20 - -	205 18 3	50 - -	- - -	517 12 7	2,705 8 10	25,309 10 8	-- LEICESTER.					
-	394 7 6	394 7 6	11 14 6	290 11 4	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	155 11 4	28 4 -	279 10 3	63 - -	- - -	328 2 1	2,961 5 -	2,705 8 10	-- LINCOLN:					
11 11	329 5 1	465 17 -	5 - -	742 17 -	- - -	- - -	- - -	- - -	900 - -	- - -	- - -	- - -	150 17 -	50 - -	318 17 9	55 5 2½	- - -	1,031 7 1½	6,225 11 5½	2,961 5 -	-- (Parts of Holland, Handreds of Kilton and Skirbeck.)					
6 9	1,843 17 4	2,769 10 1	- - -	1,250 - -	- - -	- - -	- - -	- - -	- - -	130 16 -	78 16 11½	364 19 7	960 - -	50 - -	980 11 6	213 16 1	935 6 8	17,421 16 2½	6,225 11 5½	17,421 16 2½	-- (Parts of Holland, Handr. of Ellon.)					
13 6	5,253 10 3	7,855 16 5	88 11 2	1,280 - 2	- - -	- - -	- - -	5,664 5 8	5,664 5 8	8,018 19 -	103 12 6	822 1 10	675 4 6	750 - -	8,372 1 10	617 10 -	38,744 5 4	5,780 2 3	143,952 17 4	17,421 16 2½	-- Parts of Kesteven.					
13 8	3,922 18 2	4,645 11 10	- - -	108 9 1	- - -	- - -	- - -	- - -	- - -	313 6 -	- - -	465 5 3	687 7 4	127 10 -	1,033 9 2	- - -	649 11 -	3,142 1 11	17,886 14 9	17,421 16 2½	-- Parts of Lindsey.					
7 8	1,312 8 8	2,816 16 4	64 14 9	479 16 8	- - -	- - -	- - -	- - -	3,362 6 2	186 15 3	50 3 4	227 1 10	1,092 9 9	170 - -	941 6 9	426 10 -	476 16 -	8,351 8 5	44,983 6 4	17,886 14 9	-- MIDDLESEX.					
10 1	1,349 4 1	1,838 14 2	25 6 11	251 18 3½	- - -	- - -	- - -	- - -	- - -	11 19 -	- - -	1,309 5 4	719 1 11	90 - -	838 15 3	148 6 -	1,822 4 7	528 5 8½	16,855 8 10½	44,983 6 4	-- MONMOUTH.					
-	569 6 -	569 6 -	3 1 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	111 2 -	20 - -	45 8 4	25 - -	- - -	100 18 11	1,691 9 -	16,855 8 10½	-- NORFOLK.					
7 10	873 6 6	1,445 14 4	60 11 3	449 19 9	- - -	- - -	- - -	936 13 4	936 13 4	155 10 4	- - -	1,985 14 8	836 2 -	125 12 9	662 19 2	177 13 11	- - -	1,111 9 3	12,708 9 3	1,691 9 -	-- NORTHAMPTON.					
13 5	2,016 19 3	3,016 19 6	37 17 8	586 2 1	- - -	- - -	- - -	579 16 -	579 16 -	146 5 11	- - -	265 3 10	643 6 11	100 - -	772 11 2	37 10 5	- - -	699 7 11	17,278 14 7	12,708 9 3	-- Peterborough, Liberty of.					
13 4	1,927 13 5	2,907 10 9	- - -	320 7 9	- - -	- - -	- - -	- - -	- - -	55 3 2	- - -	412 11 2	989 8 8	70 - -	616 9 1	122 18 -	1,837 8 6	1,039 17 -	14,358 2 1	17,278 14 7	-- NORTHUMBERLAND.					
19 -	102 7 -	149 6 -	8 2 6	18 14 -	- - -	- - -	- - -	- - -	832 13 2	- - -	- - -	26 17 9½	149 10 6	20 - -	72 19 1	35 - -	- - -	480 15 11	2,828 16 4½	14,358 2 1	-- NOTTINGHAM.					
19 11	1,258 14 2	1,800 14 1	26 13 7	252 17 11	- - -	- - -	- - -	- - -	- - -	114 10 -	- - -	510 11 2	519 7 -	170 - -	572 18 11	424 - 8	476 - -	6,002 13 2	18,965 16 7	2,828 16 4½	-- OXFORD.					
2 5	2,571 18 5	4,416 5 6	120 13 11	3,825 7 3	- - -	- - -	- - -	- - -	- - -	65 11 7	- - -	806 14 8	1,972 9 -	300 - -	1,507 11 10	325 5 8	- - -	1,603 - 9	29,599 1 2	18,965 16 7	-- RUTLAND.					
12 -	2,317 9 -	4,422 1 -	51 8 3	455 19 7	3,809 - -	288 7 -	1,758 11 11	3,265 1 10	9,121 - 9	379 9 6	- - -	1,066 8 9	440 - -	225 - -	1,194 13 -	479 6 6	3,321 8 10	7,559 12 9	53,688 12 9½	29,599 1 2	-- SALOP.					
8 1	6,393 18 4	8,911 6 5	127 18 5	560 18 9	- - -	- - -	- - -	1,033 5 2	1,033 5 2	128 18 6	- - -	496 3 1	1,500 - -	130 - -	1,774 9 2	278 2 7	2,714 16 3	6,902 1 5	58,351 18 -	53,688 12 9½	-- SOMERSET.					
14 2	381 18 3	413 12 5	22 7 8	170 13 6	- - -	- - -	- - -	369 11 6	369 11 6	- - -	- - -	317 6 6	409 - 3	50 - -	173 17 9	70 - 9	148 17 11	170 15 6	5,528 16 -	58,351 18 -	-- STAFFORD.					
8 -	1,125 16 2	1,352 4 2	46 8 6	76 1 1	- - -	- - -	- - -	604 6 7	604 6 7	- - -	- - -	49 12 5	792 14 10	35 - -	400 2 6	7 1 -	- - -	1,074 4 4	14,234 19 6	5,528 16 -	-- SUFFOLK:					
16 6	525 7 2	828 3 8	8 18 1	640 6 -	- - -	- - -	- - -	543 11 10	543 11 10	- - -	- - -	843 3 10	583 15 -	70 - -	256 7 6	55 - -	- - -	285 2 2	9,047 1 -	14,234 19 6	-- Beccles Division.					
9 11	381 12 2	427 2 1	5 16 10	190 4 6	- - -	- - -	- - -	308 2 10	308 2 10	- - -	- - -	147 18 6	281 14 8	45 5 -	98 8 2	60 - -	- - -	76 9 6	4,559 13 7	9,047 1 -	-- Bury Division.					
6 2	3,111 2 11	4,513 3 10	- - -	- - -	- - -	- - -	- - -	3,803 6 2	3,803 6 2	1,003 17 7	- - -	652 5 3	1,420 - -	500 - -	3,225 - 5	694 11 8	15,256 7 9	20,285 5 -	78,449 1 6	4,559 13 7	-- Ipswich Division.					
3 1	1,683 18 -	2,208 11 1	35 1 1	284 19 11	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	254 6 3	125 - -	572 13 6	324 13 9	- - -	550 17 -	16,192 17 4½	78,449 1 6	-- Woodbridge Division.					
6 3	688 1 7	1,005 7 10	20 11 6	18 14 6	- - -	- - -	- - -	- - -	- - -	10 18 2	- - -	99 3 10	565 17 8	40 - -	222 1 9	90 - -	91 12 3	671 18 6	6,551 10 1	16,192 17 4½	-- SURREY.					
1 6	1,989 7 6	4,874 9 -	79 15 5	424 14 5	- - -	- - -	- - -	- - -	- - -	309 5 11	- - -	1,039 2 11	922 5 8	50 - -	904 1 11	142 4 2	- - -	3,275 13 2	28,140 6 3	6,551 10 1	-- SUSSEX:					
2 5	295 2 11	365 5 4	19 9 6	34 6 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	689 7 7	135 7 -	60 - -	114 8 10	51 19 9	50 - -	324 6 8	3,616 13 1	28,140 6 3	-- Eastern Division.					
8 3	1,685 19 5	2,712 7 8	91 5 10	80 5 1	- - -	- - -	- - -	3,395 12 6	3,395 12 6	166 13 8	- - -	661 1 6	595 11 1	185 - -	1,218 3 1	145 10 4	- - -	4,139 12 7	31,313 10 6	3,616 13 1	-- Western Division.					
6 4	3,686 9 11	4,958 6 3	62 3 1	694 7 -	- - -	- - -	- - -	6,923 4 2	6,923 4 2	98 8 4	- - -	62 2 4														

Militia Barracks, and 89 l. 15 s. Parliamentary
of Correction at St. Augustine, near Canterbury,
in the Metropolitan Police District.
ral Criminal Court, and 51 l. 14 s. 9 d. Expenses
ce Acts.

ing kept by the County Treasurer, the same are not
Building, Furnishing, and Repairs.

nses.

(*Skirbeck*).—The amount here specified is for
Orders; the Expenses of the Gaol and House of
s, as they are the same as those for the Hundred
ck includes the Hundreds of Kirton and Skirbeck.
inding 283 l. 9 s. 9 d. Gaol Sessions Orders, and
tions, Repairs, &c.; one-half of the Expenses of
Correction is paid by this Hundred, and the other

lock-up Houses and Militia Stores.

Juvenile Offenders.

ty Sessions and Juvenile Offenders.
as and Additions and 16 l. Annuity.
of the Official Referees under the Metropolitan

es.
xpenses.

b NORFOLK.—Including 13,000 *l.* taken on Loans.
**c* " " 6,465 *l.* 7 *s.* 2 *d.* expended on Station Houses.
d " " 6,313 *l.* for Militia Store House, and 1,180 *l.* repayment of portion of Debt.
**e* NOTTINGHAM.—Including 41 *l.* 6 *s.* 10 *d.* Juvenile Offenders.
**f* OXFORD.—Including Clothing.
**g* " " 27 *l.* 4 *s.* Expenses under the Juvenile Offenders and Criminal Justice Acts.
**h* RUTLAND.—Including Balance of 31 *l.* 13 *s.* 7 *d.* due to the Treasurer.
**i* SALOP.—This is the Valuation for the County; the Valuation upon which the Assessment for the Police Rate is made is 1,027,611 *l.*
**j* " Includes Repayment of 1,000 *l.* on account of Money borrowed, and 3,118 *l.* 5 *s.* 4 *d.* on account of New Buildings at the Lunatic Asylum.
**k* SOMERSET.—Includes 361 *l.* 4 *s.* 8 *d.* Juvenile Offenders.
**l* STAFFORD.—Includes Clothing.
**m* SURREY.—This is the valuation upon which the County Rate is assessed; the valuation for the Police Rate is 51,923 *l.*
**n* " Including 194 *l.* 17 *s.* 9 *d.* Summary Convictions, and 718 *l.* 17 *s.* Prosecutions at the Central Criminal Court.
**o* " Including 18,183 *l.* 16 *s.* 6 *d.* Militia Expenses.
**p* WARWICK.—Including Balance in Treasurer's hands, 6,278 *l.*
**q* WILTS.—Including Expense of the House of Correction.

WALES

77	FLINT.—Including Clothing.
78	115 $\frac{1}{2}$ Salary to County Surveyor, and 6 $\frac{1}{2}$ 16 s. 6 d. Salary to Crier and Trumpeter.
79	GLAMORGAN.—Including 3,098 $\frac{1}{2}$ 5 s. 11 $\frac{1}{2}$ d. by Rate in aid of Tolls under South Wales Turnpike Act.
80	Including Clothing.
81	28 $\frac{1}{2}$ 10 s. for Juvenile Offenders.
82	3,098 $\frac{1}{2}$ 6 s. County Roads Board.
83	PEMBROKE.—Including 89 $\frac{1}{2}$ 9 s. 3 d. rent of Lock-up-houses.

COUNTY TREASURERS.

ABSTRACT

OF THE

ACCOUNTS of the several COUNTY TREASURERS
in *England* and *Wales*, for the Year ending
Michaelmas 1855.

By Act 15 & 16 Vict. c. 81, s. 50.

Ordered, by The House of Commons, to be Printed,
10 June 1856.

270.

Under 2 oz.

LONDON CORPORATION.

ANNUAL ACCOUNTS

OF THE

CHAMBERLAIN OF THE CITY OF LONDON,

RELATING TO

Duties and Payments; Surpluses; Blackfriars Bridge; Bridge House Estates;
Navigation of the River Thames; Mooring Chains in the River Thames;
Police; Ward Expenses; Sewers; Sale of Coals; Duty on Coals; Clerken-
well Improvement Commissioners;—(pursuant to Act).

Ordered, by The House of Commons, to be Printed,
25 July 1856.

S C H E D U L E.

- An Account of Monies Received and Paid by the Chamberlain of the City of London, being the Produce and Application of the several Duties and Payments constituting the Improvement Fund, in respect of the Year ending 5 January 1856 - - - - - p. 3
- An Account of the Receipt and Application by the Chamberlain of the City of London of the Surplus of the Fund called the "Improvement Fund," in respect of the Year ending 5 January 1856 - - - - - p. 4
- An Account of Monies Received and Paid by the Chamberlain of the City of London, in respect of the Year ending 14 August 1855, for Lighting, Watching, &c., of Blackfriars Bridge - - - - - p. 4
- A Statement of the Receipt and Application of the Surplus Rents and Profits of the Bridge House Estates (after deducting the existing Charges and Expenses of Management of the said Estates), from 14 August 1854 to 14 August 1855 - - - - - p. 5
- An Account of Monies Received and Paid by the Chamberlain of London, for maintaining and improving the Navigation of the River Thames westward of London Bridge, for the Year ended 29 September 1855 - - - - - p. 5
- An Account of Monies Received and Paid by the Chamberlain of London, in pursuance of several Acts of Parliament for regulating the Port of London, for the Year ending 25 July 1855 - - - - - p. 6
- An Account of Monies Received and Paid by the Chamberlain of the City of London, in pursuance of the Act 2 & 3 Vict. c. 94, for regulating the Police of the City of London, in respect of the Year ending 25 December 1855 - - - - - p. 7
- An Account of Monies Received and Paid by the Chamberlain of London in respect of the City Police Superannuation Fund, for the Year 1855 - - - - - p. 8
- An Account of Monies Received and Paid by the Chamberlain of London in respect of Ward Expenses, pursuant to the Act 2 & 3 Vict. c. 94 - - - - - p. 8
- An Account of Monies Received and Paid by the Chamberlain of the City of London, for Paving, Cleansing, and Lighting the said City, for the Year ending 29 September 1855 - - - - - p. 9
- An Account of Monies Received and Paid by the Chamberlain of the City of London, for Making and Repairing the Sewers of the said City, for the Year ending 29 September 1855 - - - - - p. 9
- An Account of Monies Received and Paid by the Chamberlain of the City of London, in relation to the Market established for the Sale of Coals, &c., for the Year ending 31 December 1855 - - - - - p. 10
- An Account of the Receipt and Application of the Duty of One Penny per Ton on Coals brought into the Port of London, &c., for the Year ending 31 December 1855 - - - - - p. 11
- An Account of Monies Received and Paid by the Chamberlain of the City of London, from 1 January to 31 December 1855, in respect of Improvements authorised to be effected by the Mayor, &c., of the said City, to complete the Improvements authorised to be made by the Clerkenwell Improvement Commissioners - - - - - p. 11

DUTIES AND PAYMENTS.

AN ACCOUNT of MONIES Received and Paid by the Chamberlain of the City of *London*, in respect of the Year ending 5th January 1856, being the Produce and Application of the several DUTIES and PAYMENTS constituting the Fund called the "London Bridge Approaches or Improvement Fund," for effecting Public Works and Improvements in the Metropolis, in pursuance of the Provisions of the Acts of Parliament of 10 Geo. 4, c. 136; 11 Geo. 4, c. 64; 1 & 2 Will. 4, c. 76; 1 & 2 Vict. c. 100; 1 & 2 Vict. c. 101; 5 & 6 Vict. c. 101; 8 & 9 Vict. c. 101; 11 & 12 Vict. c. 124, and 13 & 14 Vict. c. 103.

D^r

	£.	s.	d.	£.	s.	d.
To the duty of 8 <i>d.</i> per ton on Coals brought into the Port of London, pursuant to Acts of Parliament 10 Geo. 4; 1 & 2 Will. 4, &c., for one year, to 5th January 1856	-	99,305	16	-		
To the said duty on ditto, brought by Grand Junction Canal	-	773	3	4		
To the said duty on ditto brought by Railway conveyance	-	35,028	18	8		
To the said duty on ditto brought by Road Traffic	-	46	14	-		
				135,154	12	-
To the duty on Wine	-			6,696	3	1
To one year's charge on the Revenues of the Corporation	-			11,500	-	-
To the duty on the admission to the Freedom of London	-			91	15	-
To ditto on the binding of Apprentices	-			72	2	6
To profits of Aqueducts	-			171	3	4
	£.			153,685	15	11

C^r

	£.	s.	d.
By Interest to 5th January 1856 on 88,000 <i>l.</i> authorised to be raised by Act 13 & 14 Vict. c. 103	3,080	-	-
By ditto to ditto on 176,000 <i>l.</i> charged upon the fund by Her Majesty's Commissioners of Woods, &c., pursuant to Act 13 & 14 Vict. c. 103	7,040	-	-
By charges and expenses of management	1,032	15	2
By drawback on coals, Act 13 & 14 Vict. c. 146	10,771	1	4
	21,923	16	6
By Balance, being the surplus of the several duties and payments to 5th January 1856, carried quarterly to the account of application of surpluses	131,761	19	5
	£.	153,685	15 11

Chamber of London, }
19 July 1856. }

John Key, Chamberlain.

SURPLUSES.

AN ACCOUNT of the SURPLUS for the Year ending 5th January 1856, of the Fund called "The London Bridge Approaches or Improvement Fund," for effecting Public Works and improvements in the Metropolis, and the Appropriation of the same in liquidation of Charges authorised to be made upon the Fund.

<i>D^r</i>		£.	s.	d.
To Transfer from the account of receipt and expenditure on account of the said surplus to 5th January 1856, and directed to be applied in payment to Her Majesty's Commissioners of Parks, Palaces, &c., per order of Court of Common Council, 3d May 1855	- - - - -	29,343	15	4
To ditto, further on account of ditto, per order of said Court, 30th July 1855	- - - - -	34,840	2	1
To ditto, further on account of ditto, per order of said Court, 22d November 1855	- - - - -	33,041	10	6
To ditto, balance of surplus to the 5th January 1856, directed to be applied as above, per order of said Court, 8th February 1856	- - - - -	34,536	11	6
		£.	131,761	19 5
<i>C^r</i>				
By Cash to Her Majesty's Commissioners of Parks, Palaces, &c., on account of payments to be made to them in liquidation of charges authorised to be made by them on the Fund, and Interest thereon	- - - - -	131,761	19	5

Chamber of London, }
19 July 1856. }

John Key, Chamberlain.

LIGHTING, WATCHING, AND CLEANSING BLACKFRIARS BRIDGE.

AN ACCOUNT of MONIES Received and Paid by the Chamberlain of the City of London, in respect of the Year ending the 14th August 1855, for LIGHTING, WATCHING, CLEANSING, and REPAIRING BLACKFRIARS BRIDGE, Pursuant to Acts 7 Geo. 3, c. 37; 52 Geo. 3, c. 183; and 4 Will. 4, c. 118.

<i>D^r</i>		£.	s.	d.
To rent of ground, &c. embanked under the authority of Act 7 Geo. 3	- - - - -	139	6	2
To transfer from the account of the surplus Rents and Profits of the Bridge House Estates, pursuant to Act 4 Will. 4, c. 118	- - - - -	1,074	1	6
		£.	1,213	7 8
<i>C</i>				
By expenses of lighting the said Bridge	- - - - -	120	8	-
By expenses of watching the said Bridge	- - - - -	286	-	-
By expenses of watering and cleansing the said Bridge	- - - - -	161	11	6
By expenses of repairs to the said Bridge	- - - - -	637	15	6
By income duty allowed tenants	- - - - -	7	12	8
		£.	1,213	7 8

Chamber of London, }
19 July 1856. }

John Key, Chamberlain.

BRIDGE HOUSE ESTATES.

A STATEMENT of the Receipt and Application of the Surplus Rents and Profits of the BRIDGE HOUSE ESTATES (after deducting the existing Charges and Expenses of Management of the said Estates), from 14th August 1854 to 14th August 1855, pursuant to the Directions of the Acts 4 Geo. 4, c. 50; 7 Geo. 4, c. 40, and 4 Will. 4, c. 118.

<i>D^r</i>		£.	s.	d.
TO Cash of the Bridgemasters, on account of the surplus Rents and Profits of the Bridge House Estates for the above period, pursuant to the provisions of the above-mentioned Acts - - - - -		29,205	1	6
<i>C^r</i>		£.	s.	d.
BY Cash paid into Her Majesty's Exchequer, on account of payments of interest and in annual liquidation of the sum of 431,000 l. advanced out of the Consolidated Fund on the credit of the aforesaid estates, towards the expenses of rebuilding London Bridge, pursuant to the directions of the said Act, 7 Geo. 4, c. 40 - - - - -		21,550	-	-
By transfer to the account for lighting, &c., Blackfriars Bridge, the Amount expended for the year ending 14th August 1855 beyond the funds provided by the Act 7 Geo. 3, c. 37, pursuant to Act 4 Will. 4, c. 118 - - -	£. s. d.	1,074	1	6
By transfer to the account for providing for the payment of interest, &c., pursuant to Act 4 Will 4, c. 118, s. 4 - - -		6,581	-	-
		7,655	1	6
	£.	29,205	1	6

Chamber of London, }
19 July 1856. }

John Key, Chamberlain.

THAMES NAVIGATION.

AN ACCOUNT of MONIES Received and Paid by the Chamberlain of the City of London, for One Year, ending 29th September 1855, for Improving the NAVIGATION of the River Thames Westward of London Bridge, in pursuance of the several Acts of 50 Geo. 3, c. 204; 52 Geo. 3, c. 46; 54 Geo. 3, c. 223; 5 Geo. 4, c. 123, and 8 Vict. c. 1.

<i>D^r</i>		£.	s.	d.
TO the produce of the general tolls and duties, made payable by the above-mentioned Acts of 54 Geo. 3, for one Year, ending 29th September 1855 -		2,858	1	9½
To toll received at Teddington Lock - - - - -		922	19	11½
To ditto - - - Moulsey Lock - - - - -		492	10	10
To ditto - - - Sunbury Lock - - - - -		461	3	-
To ditto - - - Shepperton Lock - - - - -		221	6	-
To ditto - - - Chertsey Lock - - - - -		221	6	-
To ditto - - - Penton Hook Lock - - - - -		221	6	-
To one year's payment by the Grand Junction Canal Company, for compensation for loss of toll - - - - -		562	10	-
To ditto, Regent's Canal Company - - - - -		422	16	3
To ditto, Grand Junction Waterworks Company, for water subtracted from the River - - - - -		49	8	10
To ditto, Lambeth Water Company, for water subtracted from the River -		200	-	-
To rent for surplus land at Penton Hook, &c. - - - - -		43	6	8
To the sale of gravel, willows, &c. - - - - -		270	13	10½
To contribution from the City's cash by way of loan - - - - -		34,581	10	-
	£.	41,528	19	2½

<i>C</i>		£.	s.	d.
BALANCE overpaid on the Account ending 29th September 1854 (as per Statement delivered to the Honourable House of Commons, 24th July 1855)	- - - - -	11,564	14	7½
By expenses of incidental repairs at the several locks of the said River, wages to lock-keepers, raising ballast from the bed of the River, and raising and repairing towing-paths therewith, viz :				
	£. s. d.			
Teddington - - - - -	156 - 6½			
Moulsey - - - - -	192 4 7			
Sunbury - - - - -	155 16 11			
Shepperton - - - - -	267 18 9½			
Chertsey - - - - -	152 6 7			
Penton Hook - - - - -	44 5 11½			
Ballasting - - - - -	533 4 4			
		1,561	17	8½
By materials and wages to workmen employed in the improvement of the River - - - - -		1,846	12	1
By rents and taxes for towing-paths, lock-keepers' houses, and land purchased for improvement - - - - -		330	1	10½
By artificers employed in the said works, and for timber, chalk, &c. - - - - -		1,878	18	8
By incidental charges and necessary disbursements incurred in the execution of the several works, including printing, stationery, &c. - - - - -		243	4	8
By salaries and allowances to officers employed in the execution of the said Acts - - - - -		499	3	5
By expenses of new works at Sunbury and Teddington - - - - -		3,715	4	6
By interest on monies raised under the authority of the said Acts - - - - -		4,581	10	-
By law and Parliamentary expenses - - - - -		51	2	2
		26,212	9	8½
Balance in hand on the Account ending 29th September 1855 - - -		15,316	9	6½
	£.	41,528	19	2½
Chamber of London, } 19 July 1856. }		John Key, Chamberlain.		

MOORING CHAINS.

AN ACCOUNT of MONIES Received and Paid by the Chamberlain of the City of London, on Account of the Year ending 25th July 1855, for defraying the Cost and Charges of Maintaining, Repairing, &c. the MOORING CHAINS in the River Thames, of paying the Salaries of the several Harbour-Masters, &c., and other Expenses of the Harbour Service, pursuant to the Acts 39 Geo. 3, c. 69; 10 Geo. 4, c. 124; 4 & 5 W. 4, c. 32, and 9 & 10 Vict. c. 90.

<i>D</i>		£.	s.	d.
TO Cash received, being on account of the tonnage rates collected for the year ending 25th July 1855, under the provisions of the Act 4 & 5 Will. 4, c. 32	- - - - -	17,806	-	10
To interest on monies invested pursuant to the provisions of the said Act - - - - -		2,781	11	1
To cash received of the Ordnance Office for the repair of moorings off Woolwich Arsenal - - - - -		194	19	4
To cash of the London Dock Company as a reimbursement of the expense of providing a site for mooring colliers - - - - -		3,000	-	-
To sale of stock - - - - -		9,306	2	6
		33,088	13	9
Balance overpaid on the Account ending 25th July 1855 - - - - -		307	3	2
	£.	33,395	16	11
<i>C</i>		£.	s.	d.
BY Balance overpaid on the Account ending 25th July 1854 (as per Statement delivered to the Honourable House of Commons, 24th July 1855) - - - - -		2,298	5	2
By salaries to the several Harbour-Masters and other officers employed in the harbour and mooring-chain services - - - - -		3,915	4	7
By expenses of providing and repairing mooring chains, anchors, buoys, &c., including expenses of Port of London Wharf - - - - -		5,533	5	8
By wages and expenses in repairing, altering, and relaying moorings - - - - -		4,500	-	-
By expenses and disbursements of the harbour service, providing and repairing boats, &c. - - - - -		16,632	14	9
By law expenses - - - - -		388	13	1
By stationery, printing, and incidental charges - - - - -		127	13	8
	£.	33,395	16	11
Chamber of London, } 19 July 1856. }		John Key, Chamberlain.		

POLICE.

AN ACCOUNT of MONIES Received and Paid by the Chamberlain of the City of *London*, for the Year ending the 25th December 1855, in pursuance of the Act 2 & 3 Vict. c. 94, intituled, "An Act for regulating the Police of the City of *London*."

<i>D^r</i>		£.	s.	d.
BALANCE in hand on the account ending 25th December 1854 (as per statement delivered to the Honourable House of Commons, 24th July 1855)		8,329	18	6
	£. s. d.			
To Cash received on account of Rate due at Christmas 1855 -	35,351 7 -			
To amount contributed by the Corporation, one equal fourth part of the expenses of the Police for the year ending at Christmas 1855, in pursuance of the provisions of the Act -	10,933 13 -			
To Cash received of the Bridge House Estates, in reimbursement of the expense of Watching London Bridge for one year	382 4 -			
To Cash received of the Blackfriars Bridge Lighting and Watching Fund, in reimbursement of the expense of Watching the said Bridge for one year	286 - -			
To cash received in reimbursement for Services of extra Constables employed in Private Watching	923 17 -			
To amount received for Fines and Penalties imposed under the Act -	272 8 11			
To casual Receipt -	25 17 6			
		48,175	7	5
	£.	56,505	5	11
<i>C^r</i>		£.	s.	d.
BY Salary to Commissioner for one year -	- - - - -	1,000	-	-
By ditto to Superintendent for one year -	- - - - -	442	10	-
By ditto to Surgeon for one year -	- - - - -	500	-	-
By ditto to Town Clerk, Receiver, Accountants, and Clerks employed in the execution of the Act -	- - - - -	875	8	9
By Wages to the several Inspectors and Constables of the Force, for 52 weeks, to 26th December 1855, including Boot money; viz.	£. s. d.			
1st Division -	6,624 7 8			
2d ditto -	5,549 12 3			
3d ditto -	4,727 1 4			
4th ditto -	6,306 8 -			
5th ditto -	5,604 2 6			
6th ditto -	4,364 - 3			
7th ditto (private) -	816 11 6			
		33,992	3	6
By transfer to the "Superannuation Fund," the amount of deductions from Pay, Fines for Misconduct, Stoppages when Sick, &c., pursuant to 11th section of the Act -	- - - - -	1,152	2	-
By expenses of Clothing, Hats, Capes, Stocks, Accoutrements, &c. -	- - - - -	2,917	6	6
By expenses of Lanterns -	- - - - -	330	-	-
By expenses of the Chief Office, and several Stations, including rent, taxes, repairs, furniture, and bedding -	- - - - -	2,784	9	10
By amount paid to Police Constables for extra services, pursuant to 13th section of the Act -	- - - - -	284	4	-
By Gratuities to Disabled Constables on their discharge from the Force -	- - - - -	130	13	-
By expenses of Printing and Stationery -	- - - - -	282	17	3
By ditto of making the Rates, and for sundry incidental expenses -	- - - - -	397	1	6
By Pensions to Superannuated Watchmen, pursuant to 87th section of the Act -	- - - - -	232	14	-
By Law and Parliamentary Expenses -	- - - - -	5	2	6
		45,326	12	10
Balance in hand on the Account ending 25th December 1855 -	-	11,178	13	1
	£.	56,505	5	11

Chamber of London, }
19 July 1856. }

John Key, Chamberlain.

POLICE SUPERANNUATION FUND.

AN ACCOUNT of MONIES Received and Paid by the Chamberlain of the City of *London* for the Year 1855, in pursuance of the Act 2 & 3 Vict. c. 94, for regulating the Police of the City of *London*, in respect of the "CITY POLICE SUPERANNUATION FUND," for the Payment of Superannuated and Retiring Allowances.

<i>D^r</i>		£.	s.	d.
TO amount of fines for assaults on police constables, &c., imposed under the Act - - - - -		82	5	-
To amount of deductions or stoppages from the pay of the police force, for misconduct, sickness, and in respect of the superannuation fund - -		1,152	2	-
To interest on monies invested pursuant to the provisions of the said Act -		690	8	3
To amount realised by the sale of old clothing - - - - -		363	6	8
To casual receipt - - - - -		-	19	-
	£.	2,289	-	11
<i>C^r</i>		£.	s.	d.
BY Pensions to superannuated police constables - - - - -		471	17	-
By amount applied in the purchase of 1,920 <i>l.</i> 8 <i>s.</i> 4 <i>d.</i> New £. 3. per Cent. Annuities, in pursuance of 11th section of the Act - - - - -		1,817	3	11
	£.	2,289	-	11

Chamber of London, }
19 July 1856. }

John Key, Chamberlain.

WARD EXPENSES.

AN ACCOUNT of MONIES Received and Paid by the Chamberlain of the City of *London*, in respect of the Charges of the WARD CLERKS, BEADLES, and other Expenses connected with the holding of WARDMOTES and other Ward Meetings, and for Local Purposes connected therewith, in the several Wards of the City of *London*, pursuant to Act 2 & 3 Vict. c. 94, s. 85.

<i>D^r</i>		£.	s.	d.
TO cash received on account of rate levied in respect of the said Expenses incurred in the year 1854 - - - - -		4,115	7	9
Balance overpaid on the above account - - - - -		2,248	7	6½
	£.	6,363	15	3½
<i>C^r</i>		£.	s.	d.
By balance overpaid on the account for the year 1854 (as per statement delivered to the Honourable House of Commons, 24th July 1855) - -		2,897	9	2½
By cash paid in respect of the above-mentioned charges and expenses for the year 1855 - - - - -		3,466	6	1
	£.	6,363	15	3½

Chamber of London, }
19 July 1856. }

John Key, Chamberlain.

SEWERS.

The CHAMBERLAIN of *London* Treasurer, in Account with the Commissioners of Sewers of the City of *London*.

No. 1. CONSOLIDATED ACCOUNT.

<i>Dr</i>							
		£.	s.	d.	£.	s.	d.
TO Cash received on rate made 19th July 1853	-	-	150	16	5		
To ditto on rate made 24th January 1854	-	-	3,522	7	6½		
To ditto on rate made 18th July 1854	-	-	35,659	2	10		
To ditto on rate made 30th January 1855	-	-	34,829	16	5		
To ditto on rate made July 1855	-	-	1,602	-	-		
					75,764	3	2½
To ditto, compositions for paving, &c.	-	-	-	-	1,286	13	11
To ditto, fines, penalties, &c.	-	-	-	-	342	6	-
To ditto, fees for licences for hordes and scaffolds	-	-	-	-	550	2	2
To ditto, in reimbursement of monies expended for sanitary purposes, and compulsory works	-	-	-	-	289	6	8
To ditto, rents and sundry receipts	-	-	-	-	139	11	2
To loans raised for Cemetery purposes	-	-	-	-	30,000	-	-
To cash received for sale of crops, &c. on Cemetery land	-	-	-	-	331	12	-
To interest on stock forming sinking fund	-	-	-	-	51	4	11
To cash withdrawn from deposits, and interest thereon	-	-	-	-	10,075	12	8
					£.	118,830	12 8½
<i>Cr</i>							
		£.	s.	d.			
BY Balance overpaid on the 29th September 1854 (as per statement delivered to the Honourable House of Commons, 24th July 1855)	-	-	-	-	11,914	11	11½
By cash paid paving and repairing the pavement	-	-	-	-	21,281	17	-
By ditto, lighting	-	-	-	-	8,726	17	7
By ditto, cleansing	-	-	-	-	7,979	6	-
By ditto, sundry artificers	-	-	-	-	1,771	3	6
By ditto, salaries and retiring allowances to officers, including the Officer of Health	-	-	-	-	5,484	14	1
By ditto, sanitary expenses	-	-	-	-	1,127	16	6
By ditto, wages to workmen, breaking and dressing stone, and other disbursements	-	-	-	-	3,500	-	-
By ditto, law, Parliamentary, and conveyancing expenses	-	-	-	-	387	6	10
By ditto, purchase of ground, &c. for improvement	-	-	-	-	4,278	2	6
By ditto, life annuity account	-	-	-	-	2,444	10	-
By ditto, commission on collection of rate	-	-	-	-	2,124	5	6
By ditto, sundry incidental charges	-	-	-	-	1,215	3	2
By ditto, City of London Cemetery expenses	-	-	-	-	27,415	1	-
By ditto, for the purchase of stock to form a Sinking Fund, pursuant to Act of Parliament	-	-	-	-	2,554	15	-
By ditto, deposited at interest	-	-	-	-	10,000	-	-
					112,205	10	7½
Balance in hand on the 28th September 1855	-	-	-	-	6,625	2	1
					£.	118,830	12 8½

Chamber of London, }
19 July 1856. }

John Key, Chamberlain.

The CHAMBERLAIN of *London*, Treasurer, in Account with the Commissioners of Sewers of the City of *London*.

No. 2. SEWERS ACCOUNT.

<i>Dr</i>							
		£.	s.	d.	£.	s.	d.
TO Balance in hand on the account ending 29th September 1854 (as per Statement delivered to the Honourable House of Commons 24th July 1855)					3,681	7	3½
		£.	s.	d.			
To Cash received on rate made 24th January 1854	-	-	872	11	5½		
To ditto on rate made 30th January 1855	-	-	17,650	18	6		
					18,523	9	11½
To ditto, in reimbursement of expense of constructing private drains	-	-	-	-	337	15	1
To ditto, in reimbursement of expense of emptying cesspools	-	-	-	-	44	16	-
To ditto, composition for building sewers, &c.	-	-	-	-	485	-	-
					£.	23,072	8 4

C^r

	£.	s.	d.
BY Cash paid building new sewers - - - - -	6,293	1	6
By ditto, bricklayers' work, &c., in repairing and cleansing sewers - -	9,410	10	-
By ditto, making private drains - - - - -	450	3	6
By ditto, emptying cesspools - - - - -	32	2	-
By ditto, engineers' work, gully traps, &c. - - - - -	366	7	6
By ditto, law and Parliamentary expenses - - - - -	642	10	4
By ditto, incidental expenses - - - - -	145	13	-
	17,340	7	10
Balance in hand on the 28th September 1855 - - -	5,732	-	6
£.	23,072	8	4

Chamber of London, }
19 July 1856. }

John Key, Chamberlain.

SALE OF COALS.

AN ACCOUNT of MONIES Received and Paid by the Chamberlain of the City of London, for the Year ending 31st December 1855, in relation to the Market established for the SALE of COALS, &c., pursuant to the Acts 1 & 2 Will. 4, c. 76; 1 & 2 Vict. c. 101, and 8 & 9 Vict. c. 101.

D^r

	£.	s.	d.
To rent of offices at the Coal Market - - - - -	1,437	5	8
To rent of property purchased for improvement of site of New Coal Market -	842	15	6
To interest on Government securities - - - - -	188	14	7
To sale of ditto - - - - -	8,837	5	10
£.	11,306	1	7

C^r

BY Balance overpaid on 31st December 1854 (as per statement delivered to the Honourable House of Commons, 24th July 1855) - - - - -	5,417	18	9
By compensation to the late labouring land coal-meters for the City of London, on the abolition of their offices in pursuance of the Acts 1 & 2 Will. 4 -	446	19	-
By ditto, to the late labouring land coal-meters for the City of Westminster -	342	5	6
By ditto, to the late labouring land coal-meters for the counties of Middlesex and Essex - - - - -	125	13	-
By salaries to officers employed in the execution of the said Acts - - -	1,458	15	-
By artificers' work in repairs at the Coal Market - - - - -	487	17	9
By law and Parliamentary expenses - - - - -	23	10	9
By stationery, printing, gas, insurance, and other incidental charges - -	873	2	1
By rates, taxes, and tithes - - - - -	949	3	6
	10,125	5	4
Balance in hand on 31st December 1855 - - -	1,180	16	3
£.	11,306	1	7

Chamber of London, }
19 July 1856. }

John Key, Chamberlain.

LONDON CORPORATION.

ANNUAL ACCOUNTS

OF THE

CHAMBERLAIN OF THE CITY OF LONDON,

RELATING TO

Duties and Payments; Surpluses; Blackfriars
Bridge; Bridge House Estates; Navigation
of the River Thames; Mooring Chains in
the River Thames; Police; Ward Expenses;
Sewers; Sale of Coals; Duty on Coals; Clerken-
well Improvement Commissioners;—(pursuant
to Act).

*Ordered, by The House of Commons, to be Printed,
25 July 1856.*

MUNICIPAL BOROUGHs (ENGLAND AND WALES).

A B S T R A C T

OF

RETURN of the ACCOUNTS of BOROUGHs in *England and Wales*, for One Year, from 1 September 1854 to 31 August 1855.—(Pursuant to 6 & 7 Will. 4, c. 104, s. 10, and 1 Vict. c. 78, s. 43.)

BOROUGHs.	RECEIPTS.				EXPENDITURE.		
	Balance in Treasurer's Hand.	Borough Rates.	Other Receipts.	TOTAL.	Balance Due to Treasurer.	Amount of Expenditure.	TOTAL.
ENGLAND:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Abingdon (a) - - -	78 9 6½	354 5 2	562 7 11½	995 2 8	- - -	778 18 3½	778 18 3½
Albans, St. - - -	20 16 -	551 5 10	134 8 10	706 10 8	- - -	608 1 8	608 1 8
Andover - - -	- - -	650 - -	243 4 11	893 4 11	15 15 11½	863 - 11	878 16 10½
Arundel - - -	100 14 9	- - -	346 7 3	447 2 -	- - -	361 14 5	361 14 5
Ashton-under-Lyne (b) -	552 18 8	- - -	2,216 8 4	2,769 7 -	- - -	2,587 6 11	2,587 6 11
Banbury - - -	428 18 8½	630 - -	297 2 2	1,356 - 10½	- - -	1,215 10 5	1,215 10 5
Barnstaple - - -	- - -	1,000 - -	1,024 14 3¾	2,024 14 3¾	82 10 9	2,111 11 2½	2,194 1 11½
Basingstoke - - -	368 3 9	71 12 3	1,807 15 5	2,247 11 5	- - -	1,913 16 11	1,913 16 11
Bath - - -	- - -	5,022 15 1	15,614 18 6	20,637 13 7	498 11 3	19,864 1 5	20,362 12 8
Beccles - - -	232 16 2	- - -	1,819 15 10	2,052 12 -	- - -	1,859 5 6	1,859 5 6
Bedford - - -	7 2 9½	1,578 8 8	850 5 1½	2,435 16 6½	- - -	2,409 2 3½	2,409 2 3½
Berwick-upon-Tweed -	2,047 1 10½	189 18 7	9,979 5 1	12,216 5 6½	- - -	9,587 12 7½	9,587 12 7½
Beverley - - -	320 - 1½	- - -	1,634 6 11	1,954 7 -½	- - -	1,441 - -½	1,441 - -½
Bideford - - -	156 7 8	700 - -	272 12 5	1,129 - 1	- - -	1,096 19 11	1,096 19 11
Bewdley - - -	24 1 9	- - -	333 15 8	357 17 5	- - -	277 7 2	277 7 2
Birmingham (c) -	6,430 11 10	44,908 - 11	16,918 12 9	68,257 5 6	- - -	60,004 11 1	60,004 11 1
Blandford - - -	14 4 9½	86 14 11	201 14 5¾	302 13 6½	- - -	253 5 1½	253 5 1½
Blackburn - - -	- - -	2,850 - -	882 14 5	3,732 14 5	1,502 8 8½	3,074 8 6	4,576 17 2½
Bodmin - - -	- - -	- - -	489 16 11	489 16 11	585 4 11	628 - 6	1,213 5 5
Bolton (d) - - -	12,982 6 10	5,855 19 6	33,854 - 5½	52,692 6 9½	- - -	52,794 - 6	52,794 - 6
Boston - - -	116 11 8	- - -	4,942 3 2	5,058 14 10	- - -	4,970 19 11	4,970 19 11
Bradford - - -	- - -	1,579 6 3	6,121 18 -	7,701 4 3	2,890 17 8	7,285 14 -	10,176 11 8
Bridgnorth - - -	73 13 10	395 2 5	1,439 16 7	1,908 12 10	- - -	1,915 2 6	1,915 2 6
Bridgwater - - -	290 11 11	536 - 10	954 - 11	1,780 13 8	- - -	1,687 5 9	1,687 5 9
Bridport - - -	107 11 10	- - -	489 10 7	597 2 5	- - -	627 9 -	627 9 -
Brighton - - -	- - -	9,000 - -	167 11 5	9,167 11 5	- - -	8,760 5 8	8,760 5 8
Bristol - - -	- - -	27,228 - -	27,102 2 10½	54,330 2 10½	24 6 8½	51,788 14 1	51,813 - 9½
Buckingham - - -	5 6 5	600 - -	136 18 6	742 4 11	- - -	652 5 4	652 5 4
Bury St. Edmunds -	- - -	120 - -	3,213 12 11	3,333 12 11	351 15 9	2,804 15 5	3,156 11 2
Calne - - -	43 10 -½	- - -	116 7 6	189 17 6½	- - -	145 9 11	145 9 11
Cambridge - - -	1,383 - 5½	5,502 9 7½	3,957 6 2½	10,842 16 3½	- - -	9,591 15 11	9,591 15 11
Canterbury - - -	270 10 3	2,854 2 10	559 8 6	3,684 1 7	- - -	3,776 7 5	3,776 7 5
Carlisle - - -	- - -	- - -	4,057 12 1	4,057 12 1	2,025 - 5	2,562 11 8	4,587 12 1
Chard - - -	11 17 3½	200 - -	305 11 2	517 8 5½	- - -	413 9 4½	413 9 4½
Chester - - -	- - -	1,995 15 10	11,008 3 8	13,003 19 6	2,295 13 11½	14,650 16 3	16,946 9 4½
Chepping Wycombe -	- - -	100 - -	256 7 6	356 7 6	18 10 9½	289 3 6½	307 14 4
Chesterfield - - -	16 7 10	385 - -	181 - -	582 7 10	- - -	566 1 8	566 1 8
Chichester - - -	335 12 4	965 12 8	809 9 6	2,110 14 6	- - -	1,967 9 2	1,967 9 2
Chippenham - - -	70 13 2	- - -	273 13 8	344 6 10	- - -	261 18 2	261 18 2
Chipping Norton - -	44 18 9	150 - -	88 4 2	283 2 11	- - -	180 4 11	180 4 11
Clitheroe - - -	- - -	- - -	132 14 6	132 14 6	12 8 3	121 11 1	133 19 4
Colchester - - -	- - -	879 2 1	2,603 3 2	3,482 5 3	243 11 6	3,664 - 10	3,907 12 4
Congleton - - -	15 13 10½	230 - -	595 9 4½	841 3 2¾	- - -	831 7 6½	831 7 6½
Coventry - - -	- - -	25,454 5 7	25,454 5 7	25,454 5 7	3,813 18 1	24,830 - 6	28,643 18 8
Dartmouth Clifton Hardness -	187 4 7	- - -	907 19 4	1,095 3 11	- - -	974 16 1½	974 16 1½
Daventry - - -	- - -	310 - -	- 7 -	310 7 -	21 15 10	268 11 10	290 7 8
Deal - - -	- - -	800 - -	178 15 1	978 15 1	78 7 4	792 9 3	870 16 7
Derby - - -	390 18 7½	2,625 - -	5,956 19 8	8,972 18 3½	- - -	8,274 6 5½	8,274 6 5½
Devizes - - -	277 1 6	426 15 10	554 3 3	1,258 - 7	- - -	1,163 4 3	1,163 4 3
Devonport - - -	139 8 3½	2,500 - -	1,934 8 8	4,573 16 11½	- - -	4,441 15 1	4,441 15 1
Doncaster - - -	- - -	- - -	12,326 7 3	12,326 7 3	1,889 12 11	12,445 6 5	14,334 19 4
Dorchester - - -	280 3 2¼	- - -	634 15 5½	914 18 7¾	- - -	564 4 11	564 4 11
Dover - - -	320 10 11	3,136 5 11	2,585 5 2	6,042 2 -	- - -	5,339 2 5	5,339 2 5
Droitwich - - -	8 9 10	127 18 2	294 14 10	431 2 10	- - -	385 6 4	385 6 4
Durham - - -	- - -	- - -	908 - 2	908 - 2	321 11 8	946 19 7	1,268 11 3
Evesham - - -	108 14 3	250 - -	100 18 11	459 13 2	- - -	287 12 7	287 12 7
Exeter - - -	9 17 9	3,182 5 9	4,977 4 10	8,169 8 4	- - -	7,787 16 7	7,787 16 7
Falmouth - - -	- - -	- - -	390 1 9	390 1 9	68 17 8	378 3 4	447 1 -
Faversham - - -	92 10 4½	533 12 4	104 3 1½	730 5 10	- - -	706 17 8	706 17 8
Folkestone - - -	154 13 8	1,150 - -	100 6 4	1,405 - -	- - -	1,280 9 6	1,280 9 6
Gateshead - - -	- - -	2,213 3 7	1,262 11 1	3,475 14 8	24 12 2	3,455 18 5	3,480 10 7
Glastonbury - - -	72 11 10	131 2 -	10 18 6	214 12 4	- - -	160 12 4	160 12 4
Gloucester - - -	4,075 11 10	1,114 10 -	4,112 1 3	9,302 3 1	- - -	9,305 16 4	9,305 16 4
Godalming - - -	20 17 6	- - -	31 12 -	52 9 6	- - -	44 19 6	44 19 6
Godmanchester - - -	28 13 10	- - -	472 8 9	501 2 7	- - -	467 13 -	467 13 -
Grantham - - -	177 8 4	375 2 6	1,175 10 10	1,728 1 8	- - -	1,669 19 3	1,669 19 3
Gravesend - - -	- - -	4,215 13 6	1,703 7 2	5,919 - 8	219 4 -½	5,508 - 2	5,727 4 2½
Grimsby - - -	- - -	- - -	1,614 11 9	1,614 11 9	291 11 11	2,010 14 5	2,302 6 4
Guildford - - -	9 2 9	604 2 9	1,386 15 8	2,000 1 2	- - -	1,983 4 3	1,983 4 3

(a) Including watch rates.

(b) Exclusive of waterworks account.

(c) Exclusive of all accounts except the borough fund.

(d) Including the following accounts; viz., waterworks, market, lighting and scavenging, Great Bolton (township), Little Bolton (township), Haulgh (township), public library and museum, and municipal accounts.

ABSTRACT OF RETURN of the Accounts of Boroughs in England and Wales, for One Year, from 1 September 1854 to 31 August 1855—continued.

BOROUGH.	RECEIPTS.				EXPENDITURE. ¹			
	Balance in Treasurer's Hand.	Borough Rates.	Other Receipts.	TOTAL.	Balance Due to Treasurer.	Amount of Expenditure.	TOTAL.	
ENGLAND—continued.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Halifax - - - -	6,846 2 10½	966 9 10	40,085 2 8	46,897 15 4½	- - -	40,251 16 -	40,251 16 -	
Hartlepool - - -	239 3 8½	104 18 3	682 3 1	1,026 5 -¾	- - -	867 19 11½	867 19 11½	
Harwich - - - -	- - -	270 - -	938 4 3	1,208 4 3	- - 5	1,144 10 6	1,144 10 11	
Hastings - - - -	683 - -	2,184 17 10	514 15 2	3,382 13 -	- - -	2,767 13 6	2,767 13 6	
Helston - - - -	70 6 3½	200 - -	773 10 8	1,043 16 11½	- - -	1,005 7 9	1,005 7 9	
Hereford - - - -	- - -	- - -	3,458 3 2½	3,458 3 2½	626 16 7½	3,624 2 9½	4,250 19 4½	
Hertford - - - -	231 18 9	500 3 4	430 4 -	1,162 6 1	- - -	1,005 14 9	1,005 14 9	
Honiton - - - -	156 18 8½	- - -	662 11 2¾	819 9 11½	- - -	766 9 -	766 9 -	
Huntingdon - - -	75 16 -	300 - -	164 15 6½	540 11 6½	- - -	551 18 6	551 18 6	
Hythe - - - -	(No Return.)	- - -	- - -	- - -	- - -	- - -	- - -	
Ipswich - - - -	255 14 4	3,014 9 1	4,321 3 9	7,591 7 2	- - -	6,276 5 2	6,276 5 2	
Ives, St. - - - -	61 1 7½	- - -	160 3 5½	221 5 1	- - -	249 14 6	249 14 6	
Kendal - - - -	- - -	- - -	1,070 15 11	1,070 15 11	165 18 3	1,149 17 4	1,315 15 7	
Kidderminster - -	64 12 5	1,340 - -	3,515 6 5	4,919 18 10	- - -	4,845 7 2	4,845 7 2	
King's Lynn - - -	19 15 5	- - -	28,609 4 1	28,628 19 6	- - -	28,063 - 8	28,063 - 8	
Kingston-upon-Hull	14,002 18 9	2,744 8 8	24,815 5 9	41,562 13 2	- - -	25,527 12 4	25,527 12 4	
Kingston-upon-Thames	78 9 2½	- - -	3,118 13 5	3,197 2 7½	- - -	3,026 - 10¾	3,026 - 10¾	
Lancaster - - - -	3,190 5 11	- - -	1,612 12 5	4,802 18 4	- - -	5,007 8 7	5,007 8 7	
Launceston - - -	- - -	96 16 4	196 9 10	293 6 2	104 7 -	100 6 -	204 13 -	
Leeds - - - -	1,036 7 5	9,653 14 7	45,821 15 11	56,511 17 11	- - -	55,537 9 10	55,537 9 10	
Leicester - - - -	11,072 15 7	- - -	33,844 5 9½	44,917 1 4½	- - -	37,875 15 9½	37,875 15 9½	
Leominster - - -	- - -	364 4 7	399 14 6	763 19 1	72 14 4½	581 17 2½	654 11 6½	
Lichfield - - - -	(No Return.)	- - -	- - -	- - -	- - -	- - -	- - -	
Lincoln - - - -	388 10 2	- - -	4,916 8 1	5,304 18 3	- - -	4,918 7 1	4,918 7 1	
Liskeard - - - -	(No Return.)	- - -	- - -	- - -	- - -	- - -	- - -	
Liverpool - - - -	399 5 -	- - -	481,547 6 7	481,946 11 7	- - -	553,009 17 10	553,009 17 10	
Louth - - - -	302 11 5	- - -	5,330 6 10½	5,632 18 3½	- - -	4,258 15 7	4,258 15 7	
Ludlow - - - -	146 15 8½	- - -	1,236 19 11	1,383 15 7½	- - -	1,201 18 -	1,201 18 -	
Lyme Regis - - -	5 13 7	- - -	240 17 -	246 10 7	- - -	244 10 4	244 10 4	
Lymington - - - -	72 - 7	150 - -	69 14 -	291 14 7	- - -	183 9 10	183 9 10	
Macclesfield - - -	- - -	2,600 10 -	4,928 16 -	7,529 6 -	22 2 2	7,240 - 10	7,262 3 -	
Maidenhead - - -	134 13 11	- - -	141 1 11	275 15 10	- - -	261 9 5	261 9 5	
Maidstone - - - -	57 19 4	3,000 - -	4,344 7 9	7,302 7 1	- - -	6,100 6 2	6,100 6 2	
Maldon - - - -	79 11 9½	841 1 9½	173 14 6	1,094 8 1½	- - -	1,042 7 3½	1,042 7 3½	
Manchester (e) - -	6,755 15 10	74,631 9 -	38,361 12 4	119,748 17 2	- - -	106,062 3 -	106,062 3 -	
Marlborough - - -	16 6 3	- - -	890 8 5	906 14 8	- - -	818 5 8½	818 5 8½	
Middlesbrough - -	(No Return.)	- - -	- - -	- - -	- - -	- - -	- - -	
Monmouth - - - -	60 1 -½	- - -	481 6 10½	541 7 11	- - -	508 15 6½	508 15 6½	
Morpeth - - - -	60 1 8½	- - -	684 16 8	744 18 4½	- - -	756 8 1½	756 8 1½	
Newark - - - -	288 17 5	853 2 10	73 5 4	1,215 5 7	- - -	1,222 10 -½	1,222 10 -½	
Newbury - - - -	43 7 11½	550 - -	659 11 5	1,252 19 4½	- - -	1,051 3 6	1,051 3 6	
Newcastle-under-Lyne	468 10 1	938 9 7	1,780 11 5	3,187 11 1	- - -	3,034 19 8	3,034 19 8	
Newcastle-upon-Tyne	- - -	- - -	62,116 - -	62,116 - -	- - -	76,775 13 4	76,775 13 4	
Newport (Isle of Wight) (f)	245 16 5	- - -	1,531 13 5	1,777 9 10	- - -	3,023 16 9	3,023 16 9	
Newport (Monmouth) (g)	- - -	854 - -	239 12 -	1,093 12 -	272 2 7	1,649 8 10	1,921 11 5	
Northampton - - -	- - -	4,312 6 9	4,853 - -	9,165 6 9	47 12 8½	8,765 11 7	8,813 4 3½	
Norwich - - - -	3,107 1 6½	7,373 6 11½	8,787 16 3½	19,268 4 9½	- - -	15,180 6 5	15,180 6 5	
Nottingham - - -	- - -	8,835 17 8	20,631 5 6	29,467 3 2	49 - 5	19,841 16 1	19,890 16 6	
Oldham - - - -	8,328 13 2	400 - -	43,130 1 4	51,858 14 6	- - -	48,822 12 4	48,822 12 4	
Oswestry - - - -	47 16 5	300 - -	270 5 7	618 2 -	- - -	689 17 8	689 17 8	
Oxford - - - -	434 2 8	- - -	5,901 5 6	6,335 8 2	- - -	6,212 5 8	6,212 5 8	
Penzance - - - -	1,431 4 6	- - -	5,872 6 1	7,303 10 7	- - -	6,966 19 5	6,966 19 5	
Plymouth - - - -	385 1 7	2,250 - -	15,695 16 8	18,330 18 3	- - -	17,746 16 10	17,746 16 10	
Pontefract - - -	- - -	225 17 -	114 4 -	340 1 -	275 16 3	473 4 1	749 - 4	
Poole - - - -	68 18 6	1,423 16 7	363 6 2	1,856 1 3	- - -	1,837 4 1	1,837 4 1	
Portsmouth (h) - -	- - -	3,480 18 7	1,630 18 7	5,111 17 2	9,778 11 11	6,991 15 5	16,770 7 4	
Preston - - - -	- - -	- - -	6,896 15 -	6,896 15 -	5,038 6 2	7,772 16 5	12,811 2 7	
Reading (i) - - -	347 15 4	2,697 12 -	2,094 16 7	5,140 3 11	- - -	4,866 18 8½	4,866 18 8½	
Retford, East - - -	32 11 10½	- - -	1,176 18 2	1,209 10 -¾	- - -	1,116 2 9½	1,116 2 9½	
Richmond - - - -	- - -	- - -	4,310 8 4	4,310 8 4	58 6 11	4,253 9 2½	4,311 16 1½	
Ripon - - - -	67 - 5	164 13 6	33 - 9	264 14 8	- - -	231 8 7	231 8 7	
Rochester - - - -	383 11 1	786 10 2	4,971 18 4	6,141 19 7	- - -	5,942 3 2	5,942 3 2	
Romsey - - - -	- - -	220 - -	82 16 10	302 16 10	15 12 6	296 12 4	312 4 10	
Runcorn - - - -	(No Return.)	- - -	- - -	- - -	- - -	- - -	- - -	
Rye - - - -	25 3 11½	275 - -	650 16 3	951 - 2½	- - -	940 3 10	940 3 10	
Saffron Walden - -	22 10 1½	- - -	917 18 9	940 8 10½	- - -	933 - -½	933 - -½	
Salford - - - -	1,935 15 8	10,363 4 -	8,011 15 6	20,310 15 2	- - -	20,277 5 7	20,277 5 7	
Salisbury - - - -	- - -	1,695 - -	639 2 8½	2,334 2 8½	248 19 11½	2,066 8 11	2,315 7 -½	
Sandwich - - - -	164 8 1½	1,197 12 4	803 3 9	2,165 4 2½	- - -	2,029 4 6½	2,029 4 6½	
Scarborough - - -	- - -	530 2 2	1,803 11 11	2,333 14 1	261 8 4	1,668 14 11	1,930 3 3	
Shaftesbury - - -	24 10 7	- - -	311 17 9	336 8 4	- - -	339 - 8	339 - 8	
Sheffield - - - -	2,147 1 7	2,253 10 -	5,724 15 3	10,135 6 10	- - -	7,687 10 7	7,687 10 7	
Shrewsbury - - -	897 9 2	1,764 19 8	1,156 2 9	3,818 11 7	- - -	3,815 16 10	3,815 16 10	
South Molton - - -	64 12 9½	- - -	4,107 18 7½	4,172 11 5	- - -	3,934 12 11	3,934 12 11	
Southampton - - -	- - -	6,862 - -	2,859 11 7	9,721 11 7	2,896 - 2	8,773 5 4	11,669 5 6	
South Shields - - -	- - -	1,822 - -	139 12 10	1,961 12 10	147 16 10	2,396 5 3	2,544 2 1	

(e) Includes the accounts of the city of Manchester only.

(f) Inclusive of the river fund and watch-rate fund accounts.

(g) For the half year ending 31 August 1855.

(h) Exclusive of the Camber account.

(i) Exclusive of the market account.

ABSTRACT of RETURN of the Accounts of Boroughs in *England and Wales*, for One Year, from 1 September 1854 to 31 August 1855—*continued*.

BOROUGH.	RECEIPTS.				EXPENDITURE.		
	Balance in Treasurer's Hand.	Borough Rates.	Other Receipts.	TOTAL.	Balance Due to Treasurer.	Amount of Expenditure.	TOTAL.
ENGLAND— <i>continued</i> .	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Southwold - - - -	- - - -	66 5 9	805 12 7	871 18 4	171 18 6	824 15 1	996 13 7
Stafford (<i>j</i>) - - - -	223 9 11	351 14 7½	1,080 15 -½	1,655 19 7	- - -	1,311 13 7	1,311 13 7
Stamford - - - -	75 18 5	276 6 11	925 19 4	1,278 4 8	- - -	1,177 12 9½	1,177 12 9½
Stockport - - - -	696 17 3½	4,675 - -	271 6 -½	5,643 3 4	- - -	2,967 13 3	2,967 13 3
Stockton - - - -	- - - -	- - - -	1,557 2 4	1,557 2 4	657 15 1	1,924 14 7	2,582 9 8
Stratford-upon-Avon - - - -	309 7 3	- - - -	2,285 6 7	2,594 13 10	- - -	2,218 5 -	2,218 5 -
Sudbury - - - -	59 8 5	638 3 6	371 6 10	1,068 18 9	- - -	895 6 1	895 6 1
Sunderland - - - -	2,821 18 10½	- - - -	22,612 16 2½	25,434 15 1	- - -	24,357 13 7	24,357 13 7
Tamworth - - - -	40 2 9	230 - -	235 17 6	506 - 3	- - -	473 3 1	473 3 1
Tenterden - - - -	- - - -	- - - -	392 5 4	392 5 4	78 2 2	428 9 -	506 11 2
Tewkesbury - - - -	(No Return.)	- - - -	- - - -	- - - -	- - -	- - -	- - -
Thetford - - - -	230 4 4	- - - -	656 2 2	886 6 6	- - -	729 8 6	729 8 6
Tiverton - - - -	- - - -	1,000 - -	301 1 7½	1,301 1 7½	29 10 -	1,318 18 5½	1,348 8 5½
Torrington, Great - - - -	113 6 3½	90 - -	69 9 9	272 16 -¾	- - -	178 2 3	178 2 3
Totnes - - - -	- - - -	187 - -	2 - -	189 - -	- - -	149 9 3	166 5 1½
Truro - - - -	- - - -	- - - -	2,234 9 2	2,234 9 2	185 18 -½	2,048 15 2½	2,234 13 3
Tynemouth (<i>k</i>) - - - -	140 10 8	472 7 9	1,007 - 5	1,619 18 10	- - -	1,749 17 8	1,749 17 8
Wakefield - - - -	498 7 5	702 - -	1,294 6 1	2,494 13 6	- - -	1,659 12 9	1,659 12 9
Wallingford - - - -	- - - -	136 19 7	324 15 3½	461 14 10½	154 17 10	410 2 6½	565 - 4½
Walsall (<i>l</i>) - - - -	673 3 4	1,700 - -	11,404 11 3	13,777 14 7	- - -	13,236 12 2	13,236 12 2
Warrington - - - -	1,795 6 3½	1,342 3 9	8,927 4 3½	12,064 14 4	- - -	9,599 1 -	9,599 1 -
Warwick - - - -	669 4 8	836 13 2	1,477 15 10½	2,983 13 8½	- - -	2,321 10 7½	2,321 10 7½
Wells - - - -	21 11 7½	427 16 3	324 17 4½	774 5 3	- - -	722 13 2	722 13 2
Wenlock - - - -	50 - 5½	701 13 5½	162 1 2½	913 15 1½	- - -	868 1 2½	868 1 2½
Weymouth & Melcombe Regis - - - -	390 15 1	- - - -	475 4 7	865 19 8	- - -	636 17 1½	636 17 1½
Wigan (<i>m</i>) - - - -	- - - -	900 - -	1,308 19 9	2,208 19 9	2,303 7 9	3,742 14 2	6,046 1 11
Winchester - - - -	49 16 7	1,095 6 6	1,435 6 8	2,580 9 9	- - -	2,477 - 2	2,477 - 2
Windsor, New - - - -	114 6 -	1,957 - 7	690 1 11	2,761 8 6	- - -	2,500 15 3	2,500 15 3
Wisbech - - - -	17 9 2	- - - -	2,695 17 11	2,713 7 1	- - -	2,907 16 6	2,907 16 6
Wolverhampton - - - -	- - - -	- - - -	3,453 18 10	3,453 18 10	296 15 11	4,850 1 7	5,776 17 6
Worcester - - - -	1,018 2 7	3,280 12 4	3,021 19 9	7,320 14 8	- - -	7,309 3 5½	7,309 3 5½
Yarmouth, Great - - - -	20 - 11	- - - -	5,075 17 -	5,095 17 11	- - -	4,805 8 2	4,805 8 2
York - - - -	- - - -	3,486 3 2	4,204 16 6	7,690 19 8	711 3 8	7,071 17 2	7,783 - 10
WALES:							
Aberystwith - - - -	- - - -	300 - -	207 17 6	507 17 6	- - -	466 12 -	466 12 -
Beaumaris - - - -	399 2 3½	- - - -	1,040 12 8	1,439 14 11½	- - -	1,406 1 9	1,406 1 9
Brecon - - - -	- - - -	180 7 2	305 3 -	485 10 2	16 17 -	376 8 7	393 5 7
Cardiff - - - -	- - - -	- - - -	4,112 18 6	4,112 18 6	34 10 7½	4,011 19 8½	4,046 10 4
Cardigan - - - -	(No Return.)	- - - -	- - - -	- - - -	- - -	- - -	- - -
Carmarthen - - - -	401 16 8	1,072 3 8	324 6 8	1,798 7 -	- - -	1,662 8 10	1,662 8 10
Carnarvon - - - -	32 8 10	318 19 -	3 - -	354 7 10	- - -	320 13 6	320 13 6
Denbigh - - - -	66 15 6	- - - -	349 4 2½	415 19 8½	- - -	334 13 9½	334 13 9½
Flint - - - -	- - - -	- - - -	46 3 8	46 3 8	- - -	45 3 4	45 3 4
Haverfordwest - - - -	4 1 4½	- - - -	997 11 7½	1,001 13 -½	- - -	911 1 9	911 1 9
Llanidloes - - - -	20 17 -½	- - - -	- - - -	20 17 -½	- - -	15 3 6	15 3 6
Neath - - - -	53 9 5	- - - -	991 6 1	1,044 15 6	- - -	1,008 2 11	1,008 2 11
Pembroke - - - -	32 1 3	209 11 -	146 9 -	388 1 3	- - -	372 18 2½	372 18 2½
Penryn - - - -	- - - -	90 - -	417 3 9	507 3 9	32 1 9	512 15 3	544 17 -
Ruthin - - - -	27 9 -½	- - - -	175 18 6½	203 7 7	- - -	131 10 11½	131 10 11½
Swansea (<i>n</i>) - - - -	- - - -	- - - -	5,364 2 9	5,364 2 9	249 13 5	5,461 6 4	5,710 19 9
Tenby - - - -	- - - -	- - - -	1,307 6 4½	1,307 6 4½	11 18 1½	1,482 11 6½	1,494 9 8
Welchpool - - - -	- - - -	124 15 6	250 15 2	375 10 8	16 13 10	397 10 11	414 4 9

(*j*) Exclusive of Forebridge Lighting Account.(*k*) Exclusive of all accounts except the Borough Fund.(*l*) Including the following accounts; viz.,—Borough Watch Committee Fund; Commissioners' Sewers; Commissioners' Gas Works.(*m*) Exclusive of the Charity Fund and Local Board of Health Accounts.(*n*) Exclusive of Police Superannuation Fund Account.

MUNICIPAL BOROUGHs
(ENGLAND AND WALES).

A B S T R A C T

OF

RETURN of the ACCOUNTS of BOROUGHs
in *England* and *Wales*, for the Year ended
31 August 1855.

(Pursuant to Acts 6 & 7 Will. 4, c. 104, and 1 Vict. c. 78.)

Ordered, by The House of Commons, to be Printed,
11 July 1856.

SHERBURN HOSPITAL.

RETURN to an Address of the Honourable The House of Commons,
dated 6 February 1856;—for,

“ COPIES of all CORRESPONDENCE between the BISHOP of DURHAM and the
CHARITY COMMISSIONERS concerning the Scheme for SHERBURN HOSPITAL.”

To the Right Rev. the Lord Bishop of *Durham*.

Charity Commission, 20, Duke-street, Westminster,
30 January 1854.

My Lord,

SHERBURN HOSPITAL, DURHAM.

THE attention of the Charity Commissioners has been directed to this charity, which is represented to admit of material improvement in its management and the application of its revenues.

The mastership being now vacant by the recent death of Dr. Faber, an opportunity is afforded for carrying into effect any changes that may be found desirable, without interfering with any vested rights or claims of the master.

With the concurrence of your Lordship as the patron, the Commissioners fully anticipate that some plan may now be devised for improving the management of this great charity, and making its valuable endowment more extensively beneficial to the community.

With this object the Commissioners propose to institute an immediate inquiry into the charity ; and I am directed by the Board to express to your Lordship their hope that you will be good enough to suspend the appointment of a new master until it shall be ascertained whether any alterations of the duties or emoluments of the mastership are desirable.

I have, &c.
(signed) *Henry M. Vane*, Secretary.

No. 1.
The Charity Commissioners, by their Secretary, to the Lord Bishop of Durham.
30 January 1854.

Sir,

Auckland Castle, 2 February 1854.

YOUR letter of the 30th January has just reached me, having been directed to my house in town, where I do not expect to be for some weeks at the least.

I had so little expectation of surviving the late master of Sherburn, that I inquired but little and know but little of the duties and emoluments ; but I have always understood that Mr. Faber acted the part of a good steward, and liberally expended the funds for necessary and charitable objects. But I believe that by opening new coal-pits on the hospital property, the revenue of the master has of late increased beyond what may be considered desirable.

I certainly cannot think of making any appointment till the Commissioners have had an opportunity of examining the whole subject. I shall be glad to facilitate their inquiries so far as it may be in my power, and to co-operate with them in any judicious and useful reform ; and perhaps it is unnecessary that I express a wish that no unnecessary delay take place in the investigation. If you, Sir, come to Sherburn with any of the Commissioners, I shall be glad if you and hey will dine and sleep here some day during your stay in the county.

Henry M. Vane, Esq.

I am, &c.
(signed) *E. Duncelm*.

No. 2.
The Bishop to the Commissioners, by their Secretary.
2 February 1854.

To the Right Rev. the Lord Bishop of *Durham*.

My Lord, Charity Commission, 20, Duke-street, Westminster,
3 February 1854.

SHERBURN HOSPITAL.

No. 3.
The Commissioners
to the Bishop.
3 February 1854.

I AM directed by the Charity Commissioners to acknowledge your Lordship's letter of yesterday's date, and at the same time to express their best thanks to your Lordship for consenting to suspend the appointment of a new master of this hospital, and for your offer to facilitate their proposed inquiries into this charity, and to co-operate with them in any judicious and useful reform.

I am further to assure your Lordship, that no time shall be unnecessarily lost in commencing the requisite investigation.

I am also to add the personal acknowledgements of the Commissioners and myself for your Lordship's kindness in extending to us an invitation to visit Auckland Castle, in case our duties should take us into that neighbourhood.

I have, &c.
(signed) *Hy. M. Vane*, Secretary.

No. 4.
The Bishop to the
Commissioners.
13 February 1854.

Sir,

Auckland Castle, 13 February 1854.

SINCE I had the pleasure of hearing from you, I have been in communication with Mr. Charles Faber, who confirmed what I had understood to be the case, viz., that his late father, though of unexpensive habits, found so much to bestow upon the buildings of the hospital, that he saved little or nothing from the mastership.

In order that the interests of the charity might not be neglected in the interval before the appointment of another master, I arranged with him that Mr. Davison shall supply funds for the subsistence of the brethren, and for the use of the house and gardening, the same to be allowed in his accounts.

The Archdeacon of Durham has called my attention to the state of the livings, four in number, in the patronage of the master of Sherburn, and expresses a hope that in any new arrangement they may receive some augmentation, in addition to what the late Mr. Faber designed; for I understand that, although he made an annual addition to each benefice, yet it was not legally conveyed. I concur with the Archdeacon in the hope that the increased value of the property may allow such additions, especially at Ebchester, without materially diminishing the income of the master, which appears to have been evidently intended to be a handsome one, becoming the station and residence of a master of Sherburn. I may add, that Mr. Faber selected very excellent clergymen as objects of his patronage.

I am not well acquainted with the localities about Sherburn. There is a village, I understand, adjoining the hospital, of which the inhabitants might possibly be accommodated in the chapel of the hospital; but there is also a township of Sherburn, now in the parish of Pitlington, which it might be desirable to detach from a population inconveniently large, and if the funds should allow, endow as a separate district, with or without the parts nearer the hospital.

Having written to the incumbents for particulars of the parishes connected with this charity, I enclose an abstract of the whole, for the information of the Commissioners.

I beg to repeat the expression of my hopes, that if any of the Commissioners, with yourself, come into the country, I shall be glad to receive them as guests; and it may supply an opportunity for discussing some matters connected with the interests of this charity.

Henry M. Vane, Esq.

I have, &c.
(signed) *E. Dunelm.*

The Enclosure referred to in the above Letter.

EBCHESTER PERPETUAL CURACY.

No. 4.*
Enclosure referred
to in preceding
Letter, No. 4.

Incumbent.—Rev. G. Stubbs, Ebchester, Gateshead.

Population.—According to the census of 1841 - - - - - 325
Ditto - - - ditto - 1851 - - - - - 610
Increase - - - - 285

Value.—Gross, 151*l.*, including the voluntary donation of 60*l.* from the late master of Sherburn.

Net, 144*l.*

The income arises from two small farms. The buildings on these farms are not in good condition.

Church.—In tolerably good condition.

Accommodation, 120.

Attendants about 75.

Churchyard.—Small and much crowded; an immediate enlargement required. There is a field of about two acres adjoining the churchyard and parsonage garden, which it would be very desirable to attach to this living. The churchyard and garden could then be suitably enlarged.

Parsonage.—Good.

School.—There is no school-room belonging to this parish.

The late master of Sherburn gave 5*l.* per annum towards educating children.

Remarks.—There are several seams of coal under the township, which, from the contiguity of the Conside iron works, are very likely to be brought into active operation, which will involve a great addition to the population.

A line of railway is also to pass through the township (probably during this summer), connecting the Stockton and Darlington with the Newcastle and Carlisle Railway.

BISHOPTON VICARAGE.

Incumbent.—Rev. T. B. Holgate, Bishopton, Stockton-on-Tees.

Population.—According to the census of 1841 - - - - - 473
Ditto - - - ditto - 1851 - - - - - 484
Increase - - - - 11

Value.—Gross in 1853 - - £.160 16 -

Net - - - - 154 8 - deducting 6*l.* 8*s.* for poor and road rates.

The late master's voluntary donation in addition to above, 30*l.*

Church.—In good repair, having been lately rebuilt, and much enlarged; of sufficient size.

Accommodation, 300 sittings, of which 100 are free.

Attendants, average from 200 to 220.

Churchyard.—

Parsonage.—Good and sufficient; the present incumbent has laid out upon it more than 330*l.* of his own money, besides the dilapidation money.

School.—Good school-room for boys and girls.

Attendants about 75; on Sundays, 70.

House for the master.

The late master of Sherburn gave 5*l.* per annum to the schools.

Remarks.—The tithe rent-charge payable to the master of Sherburn or his lessee - - - - - £. s. d.
497 10 - per annum.
To the master - - - - - 30 11 - „

TOTAL - - £. 528 1 - „

Tithe rent-charge payable to the vicar of Bishopton, 111*l.* per annum.

CORRESPONDENCE CONCERNING THE

GRINDON VICARAGE.

Incumbent.—Rev. W. Cassidi, Grindon, Stockton-on-Tees.

Population.—According to the census of 1851 - - - - 317
(Varies from 320 to 380, according to the presence or absence of the family of the Marquis of Londonderry.)

	£.	s.	d.	£.	s.	d.
<i>Value.</i> —Net, 1853 - - - - -	183	16	8			
Viz.,—Tithe rent-charge - - - - -				93	18	8
Rent of a farm - - - - -				25	-	-
From Lord Crewe's trustees - - - - -				10	-	-
Voluntary donation from the late master - - - - -				60	-	-
Thirteen acres of land occupied by incumbent, previously let for 12 <i>l.</i> - - - - -				15	-	-
				203	18	8
Deduct, parochial rates and land-tax £. 12 - - -	12	-	-			
Agent - - - - -	5	18	-			
Money returned to farmer - - - - -	2	4	-			
				20	2	-
				£. 183	16	8

Further deductions, income tax and a payment of 13*l.* per annum to Queen Anne's Bounty for the next eight years.

Church.—New; in good repair, and well situated.
Accommodation, 175 sittings, of which 120 are free.
Attendants about 80.

Churchyard.—

Parsonage.—Bad; inconveniently situated; two miles from the church and schools; far removed from the whole of the population.
An eligible site might be now obtained by exchange near the church and schools.

School.—Not in good repair, nor well attended; suffers from the distance of the clergyman's residence.
The late master of Sherburn gave 5*l.* per annum to the schools.

Remarks.—The great tithes of the township of Grindon have been sold by the hospital; the proceeds were applied to redeem the land-tax on the hospital property.

SOCKBURN VICARAGE.

Incumbent.—Rev. W. H. Elliot, Warsall Hall, Yarm.

Population.—According to the census of 1841 - - - - 201
Ditto - - - ditto - 1851 - - - - 218
Increase - - - - 17

	£.	s.	d.
<i>Value.</i> —Gross - - - - -	154	5	9
Net - - - - -	139	5	9
The late master's voluntary donation in addition, 40 <i>l.</i>			

The income is derived from the following sources:—

	£.	s.	d.
Queen Anne's Bounty - - - - -	19	10	-
Parliamentary fund - - - - -	14	9	10
Tithe rent-charge, according to commutation award, but of course less lately - - - - -	116	4	8
Surplice fees, average of five years - - - - -	1	1	3
Glebe, three acres - - - - -	3	-	-
	154	5	9
Average outgoings - - - - -	15	-	-
	£. 139	5	9

Church.—In fair repair.

Accommodation, sufficient.

Attendants, between 50 and 60; the parish wide, the roads bad, and a considerable portion near Dinsdale Church, and two miles from parish church.

Churchyard.—

Parsonage.—

Parsonage.—None; and no good site to be obtained on the glebe; but a desirable site near the church may now be obtained by exchange.

School.—No parish school-room, but a comfortable cottage is rented.

Attendants few; part of the parish near Dinsdale School.

The late master of Sherburn gave 5*l.* per annum to the school.

My Lord,

Charity Commission, 20, Duke-street, Westminster,
14 February 1854.

SHERBURN HOSPITAL.

I AM directed by the Charity Commissioners to acknowledge the receipt of your Lordship's letter of yesterday's date (with its enclosure), informing them that arrangements had been made with Mr. Davison, under your Lordship's direction, for the maintenance of the brethren, and the protection of the charity and its property until the appointment of another master; and I am to express the satisfaction of the Commissioners at learning that those objects are thus properly provided for during the temporary suspension of the mastership.

No. 5.
The Commissioners
to the Bishop.
14 February 1854.

Your Lordship's suggestions for increasing the endowments of the benefices referred to out of the income of the charity, will receive the best attention of the Board in considering the provisions of any improved scheme for the administration of the charity.

The Commissioners are at present expecting some information, which has been promised them by Mr. Davison, in answer to certain preliminary inquiries, addressed by them to the chaplain of the hospital; and one of their inspectors will shortly proceed to Sherburn, with instructions to investigate the whole of the circumstances, and to report the result of his investigation to the Board.

As soon as the Commissioners shall be in possession of the requisite information, they propose to put themselves in communication with your Lordship, in the hope of obtaining the advantage of your Lordship's assistance and advice in any ulterior proceedings for the regulation of the charity.

In repeating to your Lordship the thanks of the Commissioners and myself, for your kindness in again expressing a wish to see us as your guests, I am instructed to add our regret that the other duties of the office at present afford no prospect of our being able to take advantage of your Lordship's invitation.

To the Right Rev. the
Lord Bishop of Durham,
Auckland Castle.

I have, &c.
(signed) *Henry M. Vane*,
Secretary.

My Lord,

Charity Commission, 20, Duke-street, Westminster,
24 February 1854.

I HAVE the honour to acquaint your Lordship that the Board propose to direct Thomas Hare, Esq., one of their inspectors, to visit Sherburn Hospital, for the purpose of prosecuting the inquiry respecting the same, and that the inspector intends to appoint Tuesday the 14th of March next, at the hospital house, for commencing such inquiry, unless your Lordship should prefer some other day or place to be chosen for the purpose.

No. 6.
The Commissioners
to the Bishop.
24 February 1854.

To the Right Rev. the
Lord Bishop of Durham,
Auckland Castle.

I have, &c.
(signed) *Henry M. Vane*,
Secretary.

No. 7.

The Bishop to the
Commissioners.
27 February.

Sir,

The Castle, Bishop's Auckland,
27 February.

I BELIEVE it to be the wish of the Board that communications should be addressed to them on paper of this size, and therefore have so written.

You will please to make my acknowledgments to them for their courtesy in acquainting me with the arrangements made for Mr. Hare. I am not aware of any objection to them as to time or place. I do not understand that the Commissioners wish me to meet Mr. Hare at the hospital; at first indeed, it might have the effect of cramping his independent action. But if the Commissioners think it advisable, I could meet him. I shall be ready at any time to go to Sherburn or Durham, or preferably, receive him here, which I shall be happy to do in any case.

The Board may be assured that I have no other wish than that the funds of this charity should be rendered as extensively useful as they can be made with every conformity to the good intentions of the founder.

I have, &c.

Henry M. Vane, Esq.

(signed) *E. Dunelm.*

No. 8.

Thomas Hare, Esq.,
to the Bishop.
28 February 1854.

My Lord,

Charity Commission, 20, Duke-street, Westminster,
28 February 1854.

YOUR Lordship's letter of the 27th instant, addressed to Mr. Vane, has been placed in my hands, and in reply to the questions which it contains with regard to the mode of prosecuting the inquiry concerning Sherburn Hospital, I beg to say that I think it will be quite unnecessary that your Lordship should be present at Sherburn House. The subjects of examination there will be probably matters of detail with which it is not necessary that you should be troubled, at least until the results are ascertained. I shall feel it my duty to wait upon your Lordship, and I shall with your permission, if possible, a day or two before the day for which the inquiry is fixed, in order that I may have the advantage of communicating with you on the subject, and at the same time avoid anything which may occasion you the least personal inconvenience.

I have, &c.

The Right Rev.
The Lord Bishop of Durham.

(signed) *Thos. Hare.*

No. 9.

The Bishop of
Durham to Mr. Hare.
10 May 1854.

My dear Sir,

Auckland Castle, 10 May 1854.

I BELIEVE the only point upon which we are likely to differ, is the master's stipend. I believe that the intention of the founder was to place a man of good income and enlarged mind in a neighbourhood where such a man is still wanted, and where he is capable of doing much good by his information, his liberality, and example. I do not understand why he should have placed him in such a situation with so large a mansion, unless it was intended to support the house and station by a suitable income. If therefore your scheme does not admit of such an income, 900*l.* or 1,000*l.*, I shall consider it only doing justice to the institution if the proposed increase to such as have not yet received any were deferred, and the master should not appear to be placed in too inferior a situation.

I can assure you that I have no personal views in entertaining this opinion. There is no one respecting whom I have any wish, still less formed any determination to bestow it; there are, however, many in the diocese who would do justice to such a situation, and be of great use in that part of the county; but I do not see how any one could be of use to others, or indeed able to hold such a post himself, if the income were reduced lower than I have supposed above.

Believe me, &c.

Thos. Hare, Esq.

(signed) *E. Dunelm.*

The Castle, Bishop's Auckland,

5 June 1854.

No. 10.

The Bishop to
Mr. Hare.
5 June 1854.

My dear Sir, I SEND a short note to say that I hope to set out for London next Wednesday, and by next week to attend to any business which my health and strength may be equal to.

I have no doubt the Charity Commissioners will discharge their duty very conscientiously, and if I should have the misfortune to differ from them, as I am afraid I do in some measure from yourself, I shall always do justice to your and their motives. I cannot divest myself of the impression, that the founder intended his master to be a dignified clergyman with an income adapted to the residence provided for him, and a gentleman possessed of information and kindly feelings is capable of rendering himself extremely useful, especially to such a population. You must yourself have perceived the advantages derived to a neighbourhood from a gentleman residing on his property, as well as a clergyman with a fair income.

Moreover it is provided that the master shall not hold any benefice, which to me is a strong proof that he was intended to have a sufficient income without it, and if the income be insufficient, I despair of finding any one at all fit for the station to accept it.

I am sure that you always do me the justice to place before the Commissioners what occurs to me on the subject of this once famous charity.

I believe you have my town address, 4, Upper Portland Place.

Thos. Hare, Esq.

I am, &c.
(signed) E. Dunelm.

My dear Sir,

4, Upper Portland Place, 6 July 1854.

No. 11.

The Bishop to Mr.
Commissioner Jones.
6 July 1854.

ALTHOUGH the state of my eyes makes writing a matter of great difficulty to me, I cannot refrain from addressing you on the subject of the mastership of Sherburn Hospital. I have more than once, I believe, given my opinion upon the subject to Mr. Hare, and I have no doubt that he has stated my sentiments to the Charity Commissioners.

I am, however, aware how strong a prejudice has been excited in these days by the very name of a sinecurist. But I believe if there had been no such offices as are invidiously called sinecures in the church, we should have been deprived of some of the best works in explanation or defence of our religion, and many men meritoriously learned and useful would have been deprived of their due reward.

For some positions of repose and of leisure to prosecute literary and theological inquiries there is now more need than ever, not only from the numerous stalls and offices of a similar description which have been abolished, but from the very great additional labour that has been thrown upon the bishops and higher officers of the church, and which almost wholly prevents them from giving attention to anything beyond their actual official duties.

The original foundation was for a master, one or more chaplains, and a certain number of lepers. Now, of the lepers there are none, and if the mastership be abolished virtually, the only person mentioned in the original foundation that would remain, would be the chaplain. Such an arrangement appears to me so subversive of all the principles by which similar endowments are sustained, that I can hardly conceive it would be seriously contemplated by the Commissioners.

If I am not mistaken, I suggested, through Mr. Hare, that a church should be erected, and a district created in the village of Sherburn, of which the master shall by his office be the incumbent, with the chaplain, and, if necessary, another chaplain to assist him, the other Sherburn being included in the district, which would relieve the overgrown population of Pitlington; besides this, the funds would in the course of time enable some good educational scheme to be carried forward, for the due consideration of which time would be given, while funds were accumulating.

I am bound to add, that I have a very strong objection to the annexation of the chaplainship with the mastership.

I hope I need not repeat, that I am arguing upon public grounds. I have no person whom I wish to appoint to the mastership, if it were worth acceptance, and so far from any personal interest in the subject, I would cheerfully waive my right to present for this turn. I could not surrender the rights of my successors, either into the hands of Government, or of the Charity Commissioners themselves. So long as a fit man is appointed with an income to maintain him in the master's house, such as I could not disapprove, I shall be perfectly satisfied.

You will do me the favour to submit these remarks to the Commissioners with my best respects.

The Rev. Richard Jones.

I am, &c.
(signed) *E. Dunelm.*

Charity Commission, 20, Duke-street, Westminster,
11 July 1854.

No. 12.

Mr. Commissioner
Jones to the Bishop.
11 July 1854.

My Lord,

I HAVE laid your Lordship's letter of the 6th instant before my brother Commissioners. As our Board is full now by the appointment of Lord John Russell, we will proceed further to consider it, with a sincere desire to pay attention to your views and wishes.

Your Lordship's whole conduct from the time of the vacancy has been such, that we did not need your disinterested offer of relinquishing the next nomination to convince us that it has been on public grounds, and not from personal motives, that you have urged so earnestly your own views as to the proper position of the master of Sherburn Hospital, and if we were in a position to act from mere personal feeling, we should very much regret that we could not at once promise to accede to your wishes.

To the Lord Bishop of Durham,
4, Upper Portland Place.

I have, &c.
(signed) *Rd. Jones.*

No. 13.

The Bishop to the
Commissioners.
23 August 1854.

Dear Sir,

Auckland Castle, 23 August 1854.

I HAVE sometimes doubted whether I should mention to the Commissioners an idea which has occurred to me respecting the great, perhaps the only difficulty in arranging the future management of Sherburn Hospital, the position and income of the master.

The Commissioners are aware, that in my opinion, the station of master was intended to be one of great respectability, and that he should have an income to enable him to perform works of charity, and assist in schemes of general utility.

If I rightly understood Mr. Hare, he was of opinion that the present state of the funds would not allow such an income, but that hereafter they were expected to increase largely. Now, at present, the master, although necessarily a clergyman, is not allowed to hold any benefice. It has occurred to me, that until the property of the charity admitted a sufficient income to the master, he might be permitted to hold a living with a stipend of 400*l.* per annum at the least. He should reside two months in each year, and also be in attendance at times, when the presence of a superior officer appeared necessary, whenever audits were held, leases discussed, or any other business of importance to the charity.

It will, I hope, be understood, that I make this suggestion merely as furnishing material for consideration to the Board, in case they have not decided upon any plan of their own. I have no especial fondness for the plan, but as it seemed to supply one mode of obviating a difficulty, I have taken this opportunity of merely placing it for the Commissioners' own deliberation; it being far from my wish that there should be any discussion between us on the subject, for which, indeed, unless really necessary, the failure of my sight and the general state of my health just now very much disqualify me.

Henry M. Vane, Esq.

I am, &c.
(signed) *E. Dunelm.*

SCHEME FOR SHERBURN HOSPITAL.

9

My Lord,

Charity Commission, 20, Duke-street, Westminster,
26 August 1854.

SHERBURN HOSPITAL.

THE Commissioners desire me to thank your Lordship for your suggestion as to the position and income of the master, and to add that it will receive their attention, along with all the other points submitted by your Lordship for their consideration.

No. 14.
The Commissioners
to the Bishop.
26 August 1854.

The Right Rev.
The Lord Bishop of Durham,
The Castle, Bishop Auckland.

I have, &c.
(signed) *Henry M. Vane*,
Secretary.

My Lord,

Charity Commission, 8, York-street, St. James's-square,
2 March 1855.

SHERBURN HOSPITAL.

I AM directed by the Charity Commissioners to enclose, for your Lordship's consideration, the heads of a scheme which they have at length been able to prepare for the future regulation of this charity.

No. 15.
The Commissioners
to the Bishop.
2 March 1855.

The Commissioners have considered that any new scheme to be now established should adhere as closely as practicable to the objects and spirit of the original foundation. Consistently with the retention of that principle they have been anxious to adopt, to the greatest possible extent, the views which your Lordship has been good enough to express to them on the subject.

The inquiries of the Commissioners have led them to believe that an establishment for the reception of persons afflicted with incurable chronic infirmity, will supply an existing deficiency in our charitable institutions, and will prove a valuable addition to the charities of this locality.

The Commissioners are desirous of taking this opportunity of expressing to your Lordship their sense of the valuable assistance which you have already, and with so much consideration for the public interest, extended to them in the discharge of their duty in this case; and it will be a source of great satisfaction to them to find that the scheme now proposed has your Lordship's approbation in all its essential particulars.

The Right Rev.
The Lord Bishop of Durham.

I have, &c.
(signed) *Henry M. Vane*,
Secretary.

CHARITY COMMISSION.

SHERBURN HOSPITAL.—HEADS OF PROPOSED SCHEME.

1. EXISTING corporation to be dissolved.
2. Governing body to be constituted, and to consist of a president and 12 governors; the Bishop of Durham, *ex-officio*, to be president, and the Dean, Archdeacon and Chancellor of Durham, the Mayors of Durham and Newcastle, and the chairmen of quarter sessions for the counties of Durham and Northumberland respectively, to be *ex-officio* governors, and five other persons, being magistrates or proprietors in the diocese of Durham, to be the remaining governors.
3. Usual powers and provisions providing for succession of governing body and for management of charity property.
4. Clerk and receiver to be appointed at maximum salary of 150*l*.
5. Leases on fines to be run out, and property let for best annual rents, unless otherwise directed by the Charity Commissioners.

No. 16.
The Enclosure
referred to in the
preceding Letter,
No. 15.

CORRESPONDENCE CONCERNING THE

6. General income to be made up annually to 3,500*l.* out of the mineral rents and payments. Mineral rents and payments, so far as not required for that purpose, to be invested in the funds, and dividends only applied as part of income.

7. No fresh appointment of in-brethren or out-brethren to be made; but existing brethren to be continued, receiving the same benefits from the charity as heretofore.

8. Power for governing body to commute the interests of any of the present brethren for money payments, or other advantages, with sanction of Charity Commissioners.

9. Power for governing body to raise money required for building purposes on security of charity estate.

10. Annual augmentations of livings to be granted out of charity income as follows:

	£.
To Sockburn - - - - -	100
„ Grindon - - - - -	100
„ Ebchester - - - - -	130
„ Bishopton - - - - -	70
and Kelloe - - - - -	100 now, and
when tithes to amount of 200 <i>l.</i> fall in, another	100

11. Annual grant of 150*l.* for village schools in Sherburn, Grindon, Ebchester, and Bishopton; this grant to be apportioned by governing body.

12. Grant of 3,000*l.* to Durham County Hospital, to be paid when convenient, and in the meantime an annual payment of 100*l.*

MASTER.

13. Master to be appointed by governing body, and to be a physician or surgeon duly qualified to practise.

14. Master to reside in the hospital dwelling-house, which is to be kept in substantial repair, and all rates and taxes paid out of charity income.

15. Master to have an annual salary not exceeding 500*l.* per annum; but payment of salary to be suspended until 15 inmates are appointed under scheme.

16. Master to give medical attendance gratuitously to inmates and officers of establishment, and to have supervision and general control over inmates, and the rest of the establishment.

17. Power for master to receive in his house, with consent of governing body, patients of the middle or upper classes, as boarders, upon terms to be approved by governing body.

18. Master to be removable by governing body for misconduct, incompetency, or neglect of duty.

CHAPLAIN.

19. Chaplain to be appointed by Bishop of Durham, and to be a person in priest's orders of the Established Church.

20. Present chaplain to be continued.

21. Chaplain to have a fixed annual salary of 200*l.* and his house, which is to be kept in substantial repair, and all rates and taxes paid by charity.

22. If an ecclesiastical district be annexed to the chaplaincy, chaplain's salary to be increased to 250*l.*

23. Chaplain to reside and perform Divine service in the chapel on Sundays, and on other days, if governing body shall direct.

24. Chaplain to visit and give spiritual attendance and advice to inmates and others belonging to the establishment.

25. Chaplain to be removable by Bishop of Durham for neglect of duty, or other sufficient cause.

INMATES.

INMATES.

26. Buildings and accommodation to be provided and fitted up for such a number of inmates, not exceeding 50 in the first instance, as the governing body shall think fit.

27. Inmates to be appointed by governing body, and the number fixed by them, from time to time, according to circumstances.

28. One-half of the inmates to be men and one-half women, subject to a power for governing body to relax this rule under special circumstances.

29. Appointments of inmates shall be made for determinable periods, to be fixed in each case by the governing body, and to be renewable by them, if they shall think fit, as often as occasion shall require. Such appointments, in all cases, to be made determinable in the event of the person appointed being restored to health, or becoming otherwise disqualified to be a recipient of the charity.

30. Appointment of inmates to be suspended until buildings are ready, and the income and resources of the charity are sufficient to provide for them.

31. Inmates to be deserving persons of the working or industrial classes resident in the diocese of Durham, either married or single, being disabled by some permanent or chronic non-infectious bodily disease or infirmity (whether occasioned by illness or accident) from maintaining themselves by their own skill or exertions.

32. Husbands or wives may reside with inmates (where both are past 60 years of age), with permission of governing body, but not to be entitled to any other benefit from charity.

33. Each inmate to have a separate room, to be furnished and kept in repair, and to be supplied with fuel, medicines and food out of funds of charity.

34. Capitation fee not exceeding 2*l.* per quarter to be paid in advance by each inmate, but with power for governing body to remit such payments either wholly or partially under special circumstances.

35. Dietary of inmates to be fixed by the governing body; the master to have charge of the supplies, and bills to be submitted by him to the clerk periodically for discharge.

36. Governing body may prescribe rules and regulations for conduct of inmates.

37. Inmates may be removed by governing body for insubordination or misconduct.

38. Power for governing body to appoint assistant medical officers, nurses, attendants and servants, either temporarily or permanently, and to prescribe their respective duties.

39. Salaries, not exceeding 100*l.* per annum for each medical officer, and 50*l.* for each nurse and attendant, to be fixed by governing body.

40. Residences and apartments may be provided for medical officers, nurses, and attendants, and the latter to be found in fuel and provisions.

41. Honorary medical officers may be appointed by governing body to serve gratuitously.

42. Accumulation fund of 5,000*l.* to be formed for extraordinary repairs and expenses.

43. Residue of income to be applied in extending hospital, or to other charitable purposes for benefit of Sherburn and its vicinity, as governing body, with sanction of Charity Commissioners, may direct.

44. Power for governing body to sell advowsons of livings belonging to the charity: Until sold, livings to be in the gift of the Bishop of Durham.

45. Provision for alteration of provisions of scheme, with sanction of Charity Commissioners.

No. 17.

The Venerable the
Archdeacon of
Northumberland to
Commissioners.
1 March 1855.

Sir,

I AM directed by the Bishop of Durham to acknowledge the receipt of your letter of the 2d instant, together with heads of a scheme prepared by the Charity Commissioners for the future regulation of Sherburn Hospital.

In consequence of his late accident the Bishop has been much confined to his room, but his Lordship desires me to say that he will take the earliest opportunity of examining the scheme.

I have, &c.

(signed) *George Bland*,
Archdeacon of Northumberland,
and Chaplain-in-residence.

Henry M. Vane, Esq., &c.

Auckland Castle, Bishop's Auckland,
12 March 1855.

No. 18.

The Archdeacon to
Commissioners.
2 March 1855.

Sir,

I AM desired by the Bishop of Durham, who is still on a bed of sickness, to express his extreme regret that the views of the Charity Commissioners, as unfolded in their scheme for the future regulation of Sherburn Hospital, differ so widely from those which he entertains, and which he hoped he had clearly explained.

It appears that the founder intended to erect an hospital for lepers, and to place at the head of the establishment an ecclesiastic, well informed and well disposed, with ample means to show kindness to his neighbours. Such a character the Bishop has always considered highly beneficial to society, and at a time when a suitable provision for men of learning is diminishing daily, he would deeply regret if the mastership of Sherburn should be added to the number of those mis-called sinecures, which are already abolished.

But if the duties of the master appeared too few, the Bishop suggested that a district might be formed, a church built, and the duties of a pastor added to those of a superintendent of the hospital.

His Lordship thinks that the idea of substituting patients disabled from work by chronic infirmity or otherwise, is a very happy one, and it may be desirable that a medical man should be on the spot to assist and relieve them; on the other hand, he cannot conceive anything more useless than to place a medical man in the situation of master. Such a person could at best be only a second or third rate practitioner, for the Bishop is satisfied that no men of much credit in the profession would covet a situation which after all would be little better than a private boarding-house for the sick, and for which there appears to be no occasion whatsoever.

When Sherburn Hospital was founded, it is probable there were few or no public infirmaries in England. Now, there is no lack whatever in the neighbourhood of Sherburn, within four miles of that excellent and well-conducted institution at Durham; within about 14 miles is an infirmary at Sunderland, and in little more than that distance is the capacious and well-managed infirmary at Newcastle, together with a school of medicine in connexion with the University of Durham, where the medical students are not subjected to any religious test.

There appears, therefore, no reason for the violent disruption of patronage from the See, still less for the manner in which that patronage is to be dispensed. The Bishop has seldom found that a large body of trustees is available to the interests of an institution. Few can be assembled at a time, and the number creates a spirit of jobbing and canvassing little likely to result in the appointment of the best candidate.

The Bishop has already stated that he considers the number of proposed trustees too large, and he cannot understand why the mayor of Newcastle and the chairman of the quarter sessions of Northumberland should be considered fit persons for a charity so locally situated in Durham.

The Bishop quite approves the views of the Commissioners as to the improvement of the livings. If the sale of any of them should be considered necessary for the objects of the charity, he would make no objection; but in every such case a fair and full price should be fixed, below which they ought not to be parted with.

The

The infirmary at Durham cannot be too highly praised; and 50*l.* a year in the first instance, to be doubled as funds improve, would be well bestowed; but the Bishop is not aware of any necessity existing for raising the sum of 3,000 *l.*, to be applied to that institution, however excellent and useful.

The Bishop hopes that it is needless for him to state, that, on the verge of 85, and on a sick bed too, he cannot be swayed by any personal or selfish motives. He is simply contending for what he considers the undoubted right of the See, and the real interests of the charity.

Lamenting, therefore, as he does most seriously, the difference of opinion between them upon some very material points, he does not hesitate to refer the whole question very respectfully to the more matured deliberation of the Commissioners.

I have, &c.
(signed) *George Bland*,
Archdeacon of Northumberland,
and Chaplain-in-residence.

Henry M. Vane, Esq.,
Secretary to the Charity Commission.

My Lord,

Charity Commission, 12 May 1855.

SHERBURN HOSPITAL.

THE Charity Commissioners have given their best consideration to the letter which was addressed to them by Archdeacon Bland on the 11th of March, conveying your Lordship's views respecting the new scheme recently proposed by the Board for this charity; and the scheme has now been revised by the Commissioners with reference to the suggestions contained in that letter, and to the various other communications which have been made to them on the subject.

No. 19.
The Commissioners
to the Bishop.
12 May 1855.

The Commissioners have felt that your Lordship's opinions and wishes on the subject of this charity are entitled to the greatest possible respect and deference; and it has been the occasion of considerable regret to them, that owing to your disapproval of the principle upon which they have considered themselves bound to proceed in framing this scheme, they have found it impossible, consistently with their views of their duty, to adopt your Lordship's suggestion to the extent which they could have desired.

However, I have now the honour of informing your Lordship that the scheme has been modified, by vesting the right of appointing the master in the Bishop of Durham, with the approbation of the governors; and that the patronage of the chaplaincy is also vested in the Bishop, as was the original intention; although owing to some clerical error or other inadvertence, the text was found to have been at variance with the marginal note in this particular.

In revising the scheme the Commissioners have also endeavoured to indicate more clearly that decayed persons, of a class above that of actual paupers, are to be preferred as objects of the charity; and it is satisfactory to them to find that the principal features of the scheme as thus proposed have met with the expression of general approbation from various quarters.

The chairman of the Northumberland quarter sessions and the mayor of Newcastle have been omitted from the proposed list of *ex-officio* governors, and the names of eight non-official governors have been inserted in the scheme as now revised.

The grant authorised to be made in aid of the local schools has also been augmented, and an authority for the governors to make a grant of 50*l.* per annum to each of the incumbencies of Whitwell and Thornley has been added, and some further alterations of secondary importance have been made.

I am further directed to add, for your Lordship's information, that a copy of the scheme has now been forwarded for public inspection at the hospital, in its revised form, previous to its being proceeded with by the Commissioners in the manner directed by their Act.

The Right Rev.
The Lord Bishop of Durham.

I have, &c.
(signed) *Henry M. Vane*,
Secretary.

Auckland Castle, 14 May 1855.

Dear Sir,

SHERBURN HOSPITAL.

No. 20.

The Bishop to the
Commissioners.
14 May 1855.

I HAVE the honour to acknowledge the receipt of your letter of the 12th instant, and to express the great satisfaction with which I learn that the Commissioners, after a further consideration of all the circumstances connected with this charity, have seen reason to adopt some of the suggestions which I thought it my duty to make to them.

As I am at present unacquainted with all the details of the new scheme, I must necessarily defer any observations till I am better informed. I have not been able to leave the house for some months, and could not of course undertake a visit to Sherburn; but I shall lose no time in the endeavour to obtain a copy of the scheme, or at least such a clear abstract as may enable me to form a judgment.

I may at present say that among the *ex-officio* governors proposed by the first scheme, the name of the Archdeacon of Northumberland did not appear; whereas he being possessed of a stall at Durham annexed to his Archdeaconry, and necessarily residing in the city a good portion of the year, would have been one of the properest persons to appoint.

Henry M. Vane, Esq.

I am, &c.
(signed) E. Dunelm.

Charity Commission, 17 May 1855.

My Lord,

SHERBURN HOSPITAL.

No. 21.

Commissioners to
Bishop.
17 May 1855.

WITH the object of saving your Lordship any trouble in obtaining a copy or abstract of the revised scheme, I beg to state that it will give me much pleasure to have all the material alterations indicated in the copy of the heads of scheme which was forwarded to you on the 2d of March last, if your Lordship will do me the favour to return it to me for the purpose.

The Right Rev.
The Lord Bishop of Durham,
Auckland Castle.I have, &c.
(signed) Henry M. Vane,
Secretary.

No. 22.

Bishop to Commis-
sioners.
18 May 1855.

Dear Sir,

Auckland Castle, 18 May 1855.

I AM much obliged to you for the offer you make of inserting in my scheme for Sherburn Hospital the proposed alterations. In the meantime I have seen an account of those alterations in the Durham Chronicle, which is, I hope, erroneous.

I never could understand upon what ground the master is to be a medical man. If it was thought necessary to have some one resident in order to attend the patients in the hospital, a house surgeon might have been appointed, as in all our great hospitals; and I am satisfied that, if the master were a clergyman, as I believe has hitherto been the case, he might have been rendered far more useful to the neighbourhood and public in general than any medical man.

The provision that the master shall be appointed by the Bishop, subject to the approbation of the governors, appears to argue an unseemly distrust of the Bishop; and it appears to me that it will lead to much dissension as to the appointment, since each governor may be anxious to recommend his own medical friend.

I am still firmly of opinion that the 3,000*l.* proposed to be given so profusely to the county hospital would have been far better expended in building a church convenient to the neighbourhood of Sherburn, and placing the master as rector, to be occasionally assisted by the chaplain. In the account of the scheme, given in the newspaper, I do not observe any amount of salary proposed to be given to the master.

I am, &c.
(signed) E. Dunelm.

My Lord,

Charity Commission, 22 May 1855.

SHERBURN HOSPITAL.

No. 23.

I HAVE herewith the pleasure of returning to your Lordship the heads of the scheme for the regulation of this hospital, which you forwarded to me on the 18th instant, in which I have had the alterations, so far as they are material, noticed in red ink.

Commissioners to
Bishop.
22 May 1855.

I have, &c.

The Right Rev.
The Lord Bishop of Durham,
Auckland Castle.

(signed) *Henry M. Vane*,
Secretary.

No. 24.

The Bishop of Durham presents his compliments to Mr. Vane, and returns him thanks for the amended copy of the scheme, which has been duly received, and to which the Bishop will give as early attention as his various duties and state of health will permit.

Bishop to Commis-
sioners.
25 May 1855.

Auckland Castle, 25 May.

Dear Sir,

Auckland Castle, 31 May 1855.

No. 25.

HAVING had an opportunity of examining the alterations in the amended scheme for Sherburn Hospital, I very much regret to find that the account which I had seen in the newspapers is confirmed. I have stated so fully my objection to the appointment of a medical man instead of an ecclesiastic, that I fear I cannot add anything to influence the decision of the Commissioners, if what I have already stated be unavailing.

Bishop to Commis-
sioners.
31 May 1855

It appears certain that the founder not only appointed a clergyman to be master, but intended that all future masters should also be in holy orders. I am not aware that there has been a single departure from this rule, except it be one which is said to have taken place under the arbitrary reign of Henry 8.

I have already stated my inability to conjecture the motives which induced the Commissioners to depart so widely from the principle of the original foundation. Perhaps it was in their view that the master should give advice and dispense medicines to the patients in the hospital.

I profess to know but little of medicine, but I apprehend that cases such as those of the future inmates of the hospital do not call for any great exertions of skill, and that a house surgeon or apothecary would have amply sufficed for the purpose.

The appointment of a medical man as master appears to me so unnecessary, as well as contrary to the spirit of the foundation, that I need not enter upon the consideration of the details should that arrangement unhappily take place, otherwise I would protest against the apparent jealousy which dictated the subjecting of the master's choice to the approbation of the governors, and restricting the age of the person to be appointed in the manner proposed.

As to the minor alterations, they appear to me judicious, especially as to the persons designated as the future governors, although the name of the Archdeacon of Northumberland, who is by his office a resident in Durham, might have been substituted for some one of the very respectable governors.

The additions to the livings I also highly approve, but I must still repeat my opinion that the proposed grant of 3,000*l.* to the county hospital, valuable as that institution is, is an unnecessary application of the funds of the charity, especially as a large sum must be wanted for the buildings which will be required, and properly required, under the new scheme. It may also be observed that both the hall and the chapel appear to me scarcely sufficient for the purposes of the charity, and if it be decided not to erect a church at Sherburn or Whitwell, the chapel might be so enlarged as to accommodate a portion of the population.

You may assure the Commissioners that I deeply regret the great difference of opinion which so unfortunately subsists between us, and for which I was by no means prepared, from the impression left on my mind by the communications which I had both with Mr. Hare and the late Mr. Jones.

I am, &c.

Henry M. Vane, Esq., Secretary.

(signed) *E. Dunelm.*

SHERBURN HOSPITAL.

COPIES of all CORRESPONDENCE between
the BISHOP of DURHAM and the CHARITY
COMMISSIONERS concerning the Scheme for
SHERBURN HOSPITAL,

(*Mr. Headlam.*)

Ordered, by The House of Commons, to be Printed,
3 April 1856.

SHERBURN HOSPITAL.

RETURN to an Order of the Honourable The House of Commons,
dated 19 May 1856 ;—for,

COPY “ of a LETTER from the ARCHDEACON of DURHAM to the CHARITY COMMISSIONERS, concerning the SCHEME for SHERBURN HOSPITAL, dated the 19th day of March 1855.”

SHERBURN HOSPITAL.

Charity Commission, 8, York-street,
St. James's-square, 21 May 1856.

Sir,

IN pursuance of the Order of the House of Commons, dated the 19th inst., I am directed by the Charity Commissioners for England and Wales to forward to you a copy of a letter, dated the 19th of March 1855, received by them from the Archdeacon of Durham, in reference to the above-mentioned Hospital.

Sir Denis Le Marchant, Bart.,
The Palace, Westminster.

I have, &c.
(signed) *Henry W. Vane*,
Secretary.

TO THE CHARITY COMMISSIONERS.

THE Archdeacon of Durham presumes, with much respect and deference, to offer the following observations upon the Sherburn Hospital scheme.

The understood intention of the founder, the giver, out of his private means, of the funds by which the Hospital is supported, was, that it should be governed by a clergyman.

It is humbly submitted that the habits and pursuits of a clergyman are best fitted for the situation, and most likely to secure attention, consideration and sympathy to the suffering inmates of the house ; and further, that a violent and uncalled-for departure from the purposes of a founder is of dangerous precedent, and contrary to the surest principles of public policy.

The Archdeacon therefore ventures to urge, that a clergyman shall stand at the head of the establishment, nominated as heretofore by the Bishop of Durham.

Else let the mastership be attached to some ecclesiastical station, and let the Bishop of Durham be Visitor.

The out-door pensions have, in the Archdeacon's long experience, been of the greatest comfort and advantage to those who have enjoyed them ; and it is clear that a patient, permanently disabled, may in many cases be better placed with his friends, than in an establishment, however well conducted, if altogether separated from those with whom he has been associated in life, and he would still continue to feel himself to be a valuable member of society, instead of becoming a burthen upon a charitable trust.

The Archdeacon therefore hopes that out-patients may be preserved to the establishment, and that the Governors be empowered, in cases of incurable disease, to dispense with residence.

The Archdeacon cannot but be personally gratified by the application of 3,000 *l.* to the Durham Infirmary, but he sees no solid reason for the preference of that establishment to others of like nature in the county ; and trusts that similar grants may be made from time to time to hospitals in the neighbouring towns, at the discretion of the Governors, as well as to institutions and homes of refuge for the blind, and the deaf and dumb.

Further, he would say that the payment of the Chaplain is insufficient, and should be increased to 250 *l.* at least, to secure satisfactory services ; and this

without the addition of parochial duties, which might distract attention from the Hospital patients.

He begs also to observe, that the intended augmentation of the livings is inadequate. The Vicars have a just claim to sustentation, suitable to the times and to the circumstances of a married clergy, from the ample revenues of this house, derived from Church property; and it cannot, he respectfully submits, be thought unreasonable to make up to each of the four cures of Sockburn, Grindon, Ebchester, and Bishopton, 300 *l.* annual income.

The sale of these benefices appears altogether objectionable, and, in point of pecuniary interest to those great estates, quite unworthy of attention. They may be given with much advantage to the University of Durham, or vested in the Bishop of Durham; but if it be thought proper to give effect to this questionable measure, nothing would be lost by the augmentation of the benefices, the marketable value of a preferment of 300 *l.* a year exceeding, beyond all proportion to the difference of income, that of a living of 250 *l.*

The scheme generally should be freed as much as possible from embarrassing details, vesting a large discretion in the Governors under the Visitor, with a further appeal to the Commissioners.

College, Durham,
19 March 1855.

(signed)

Chas. Thorp,
Archdeacon of Durham.

SHERBURN HOSPITAL.

COPY of a LETTER from the ARCHDEACON
of DURHAM to the CHARITY COMMISSIONERS,
concerning the SCHEME for SHERBURN
HOSPITAL, dated 19 March 1855.

(*Mr. Nowbray.*)

*Ordered, by The House of Commons, to be Printed,
22 May 1856.*

ECCLESIASTICAL AND CIVIL OFFICES (ISLE OF MAN).
 TRIAL OF CAUSES (ISLE OF MAN).
 VESSELS, TONNAGE, &c. (ISLE OF MAN).

RETURN to Three Addresses of the Honourable The House of Commons,
 dated 28 February 1855;—for,

“TABULAR RETURN showing the NAME of each Person holding any ECCLESIASTICAL and CIVIL SITUATION, Judicial and otherwise, in the *Isle of Man* (excepting the Customs and Post Office Departments), on the 5th day of January 1855; the Name of each Office; the Annual Amounts of Salary for each Situation; the Annual Average Amount of other Emoluments of each Situation; and, where no Account has been kept, the estimated Annual Amount; and the Amount derived by Government from each Office, and by what Act or Authority each Appointment is made.”

“RETURNS showing the Number of CAUSES Tried and Decided during the Year ending the 5th day of January 1854, by each HIGH BAILIFF in the *Isle of Man*, and the Highest Amount in British Money they are empowered to decide on:”

“Showing the Number of CAUSES Tried and Decided by the DEEMSTERS at the Southern and Northern Districts respectively of the *Isle of Man*, during the Years ending the 5th day of January 1853, 1854, and 1855; and showing the Number of such Causes for sums not exceeding 5 l.,

Exceeding 5 l. and not exceeding 10 l.				Exceeding 40 l. and not exceeding 50 l.			
„	10 l.	„	20 l.	„	50 l.	„	75 l.
„	20 l.	„	30 l.	„	75 l.	„	100 l.
„	30 l.	„	40 l.	„	100 l.	„	„

“And, showing the Number of CAUSES Tried and Decided by Vicar-General *Corlett* during the Years ending the 5th day of January 1853, 1854, and 1855.”

“RETURN showing the Number of VESSELS, with the Amount of Registered TONNAGE, which Arrived in each Harbour of the *Isle of Man*, during each of the Ten Years ending the 5th day of January 1855; with the Annual Amount of Money expended during that Period on each Harbour of the Island; distinguishing the Amount for Alterations and Improvements, and that for Repairs and other necessary Outlays; also showing the Annual Amount of Money available during the above Period for Expenditure on the Harbours of the Island out of the Annual Grant of 2,300 l., after deducting the Interest and Repayment of the Money borrowed; also showing the several Amounts of Money at present owing by the Harbour Commissioners.”

(Mr. Ewart.)

Ordered, by The House of Commons, to be Printed,
 13 March 1856.

ECCLESIASTICAL AND CIVIL OFFICES (ISLE OF MAN).

RETURN showing the NAME of each Person holding any ECCLESIASTICAL and CIVIL SITUATION, Judicial and otherwise, in the *Isle of Man* (excepting the Customs and Post Office Departments), on the 5th day of January 1855; the Name of each Office; the Annual Amounts of Salary for each Situation; the Annual Average Amount of other Emoluments of each Situation; and, where no Account has been kept, the estimated Annual Amount; and the Amount derived by Government from each Office; and by what Act or Authority each Appointment is made.

NAME.	OFFICE.	Annual Amount of Salary.	Annual Average Amount of other Emoluments.	Estimated Annual Amount of other Emoluments, where no Account kept.	Amount derived by Government.	By what Act or Authority Appointment made.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Hon. Charles Hoke	Lieutenant-governor	900 - -	Allowance in lieu of house, 150 l.; fees, 50 l.	- - -	- - -	The Crown.
Charles Richard Ogden	Attorney-general	500 - -	- - -	- - -	- - -	
John J. Heywood	First Deemster	800 - -	- - -	- - -	80 - -	
Wm. Leese Drinkwater	Second Deemster	800 - -	- - -	- - -	78 - -	
Mark H. Quayle	Clerk of the Rolls	900 - -	36 - -	- - -	231 4 -	
Wm. Watson Christian	Water Bailiff	300 - -	20 - -	- - -	2 1 10	The Lord Bishop. The Crown. The Lieutenant-governor. The Crown.
Thomas Ar. Corlett	Vicar-general	400 - -	11 - -	- - -	83 17 -	
James Burman	Clerk of the Council	100 - -	- - -	- - -	- - -	
Ditto	Secretary to the Lieut.-governor	- None -	44 7 10	- - -	- - -	
Richard Quirk	Receiver-general	110 - -	30 - -	- - -	- - -	
Rev. George S. Parsons	Government Chaplain	140 - -	- - -	- - -	- - -	The Lieutenant-governor.
Rev. John F. Garde	Chaplain, St. John's	40 - -	- - -	- - -	- - -	
Thos. Underwood, M. D.	Surgeon to the Household	75 - -	- - -	- - -	- - -	
James Gell	High Bailiff of Castletown	90 - -	- - -	30 - -	- - -	
John C. Bluett	- ditto - Douglas	100 - -	113 4 8	- - -	- - -	
Robert J. Moore	- ditto - Peel	90 - -	- - -	24 - -	- - -	Commissioners of Woods, &c. Lieutenant-governor, under Act of Tynwald, 1847. Registrar of Deeds. Commissioners of Woods, &c.
Frederick Tellet	- ditto - Ramsey	90 - -	- - -	34 - -	- - -	
John C. Bluett	Seneschal	- None -	- - -	5 - -	- - -	
Ditto	Registrar of Deeds	- " -	285 8 4	- - -	- - -	
Henry B. Watts	Deputy ditto	100 - -	- - -	- - -	- - -	
Frederick C. Skrimshire	Agent to Commissioners of Woods, &c.	200 - -	80 - -	- - -	- - -	The Lieutenant-governor.
James Burman	Registrar-general of Births and Marriages.	- None -	1 - -	- - -	- - -	
James Gell	Deputy ditto, Castletown	- " -	- - -	1 4 -	- - -	
Senhouse Wilson	- ditto - Douglas	- " -	9 2 6	- - -	- - -	
Robert J. Moore	- ditto - Peel	- " -	- - -	- - -	- - -	
Frederick Tellet	- ditto - Ramsey	- " -	- 6 -	- - -	- - -	The Lord Bishop.
Rev. Joseph Brown	Episcopal Registrar	- " -	99 11 8½	- - -	- - -	
Robert H. L. Brown	Deputy ditto	- " -	60 - -	- - -	- - -	
Ditto	Archdeacon's Registrar	- " -	27 11 7½	- - -	- - -	
Thomas Ar. Corlett	Archdeacon's Official	- " -	- - -	25 - -	- - -	
George W. Dumbell	Clerk to the Justices	100 - -	- - -	- - -	- - -	The Lieutenant-governor.
Senhouse Wilson	Clerk to First Deemster	50 - -	- - -	- - -	- - -	
Frederick B. Clucas	Clerk to Second Deemster	50 - -	- - -	- - -	- - -	
Alfred N. Laughton	Clerk to Vicar-general	50 - -	- - -	- - -	- - -	
Richard Cowley	Coroner of Glanfaber	20 - -	- - -	25 - -	- - -	
Thomas Cogley	- ditto - Michael	20 - -	- - -	5 - -	- - -	
John Stephen	- ditto - Ayre	20 - -	- - -	5 - -	- - -	
John Kennish	- ditto - Garff	20 - -	- - -	1 10 -	- - -	
John Moore	- ditto - Middle	20 - -	78 18 10	- - -	- - -	
James Thomson	- ditto - Rushen	20 - -	- - -	80 - -	- - -	
Samuel Harris	Sumner-general	- None -	- - -	100 - -	- - -	
William Gell	Sumner of Patrick	- " -	3 - -	- - -	- - -	
Robert Kewin	- ditto - German	- " -	4 - -	- - -	- - -	
T. Christian	- ditto - Marown	- " -	4 - -	- - -	- - -	
Edward Cannell	- ditto - Michael	- " -	- - -	5 - -	- - -	
John Stephen	- ditto - Ballaugh	- " -	- - -	1 - -	- - -	
John Lewin	- ditto - Jurby	- " -	1 - -	- - -	- - -	
Matthias Curphey	- ditto - Andreas	- " -	- 15 -	- - -	- - -	
John Kneale	- ditto - Bride	- " -	2 10 -	- - -	- - -	
D. Cowin	- ditto - Laxayre	- " -	- - -	1 - -	- - -	The Sumner-general.
John Bridson	- ditto - Manghold	- " -	- - -	3 - -	- - -	
James Cannon	- ditto - Lonan	- " -	- - -	2 10 -	- - -	
John Moore	- ditto - Conchan	- " -	2 - -	- - -	- - -	
Ditto	- ditto - Braddan	- " -	10 - -	- - -	- - -	
William Corlett	- ditto - Santan	- " -	- - -	3 - -	- - -	
Ditto	- ditto - Malew	- " -	- - -	6 - -	- - -	

NAME.	OFFICE.	Annual Amount of Salary.	Annual Average Amount of other Emoluments.	Estimated Annual Amount of other Emoluments, where no Account kept.	Amount derived by Government.	By what Act or Authority Appointment made.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Robert Shimmin -	Sumner of Arbory - - -	None -	2 - -	- - -	- - -	} The Sumner-general.
Thomas Sayle -	- ditto - Rushen - - -	" -	- - -	5 - -	- - -	
Noel Gillet -	Gaoler of Castle, Rushen - -	75 - -	- - -	- - -	- - -	
Jane Gillet -	Matron, Castle, Rushen - -	20 - -	- - -	- - -	- - -	} The Governor or Lieu- tenant-governor.
John Kneale -	Turnkey, Castle, Rushen - -	40 - -	- - -	- - -	- - -	
Robert Kewley -	Second Turnkey, Castle, Rushen	30 - -	- - -	- - -	- - -	
Robert Rhoads -	Chief Constable, Castletown -	40 - -	- - -	1 - -	- - -	
Ditto -	Court-keeper, Castletown - -	10 - -	- - -	- - -	- - -	
Ditto -	Public Messenger - - -	6 - -	- - -	- - -	- - -	
John Sayle -	Chief Constable, Douglas - -	40 - -	- - -	2 - -	- - -	
Ditto -	Court-keeper, Douglas - - -	10 - -	- - -	- - -	- - -	
James Cool -	Chief Constable, Peel - - -	40 - -	3 - -	- - -	- - -	
Ditto -	Court-keeper, Peel - - -	3 - -	- - -	- - -	- - -	
C. A. Bennett -	Chief Constable, Ramsey - -	40 - -	1 - -	- - -	- - -	
Ditto -	Court-keeper, Ramsey - - -	10 - -	- - -	- - -	- - -	
Thomas Caveen -	Constable, Castletown - - -	30 - -	- - -	- 10 -	- - -	
William Clucas -	- ditto - - -	30 - -	- - -	- 10 -	- - -	
Edward Conin -	- ditto - - -	30 - -	- - -	- 10 -	- - -	
Thomas Crellin -	- ditto - - -	30 - -	- - -	- 10 -	- - -	
James Cowin -	Constable, Douglas - - -	30 - -	- - -	- 8 -	- - -	
Thomas Cain -	- ditto - - -	30 - -	- - -	1 6 -	- - -	
George Collins -	- ditto - - -	30 - -	- - -	- 10 -	- - -	
John Radcliffe -	- ditto - - -	30 - -	- - -	- - -	- - -	
William Karran -	- ditto - - -	30 - -	- - -	- 15 -	- - -	
John Kennode -	- ditto - - -	30 - -	- - -	- 10 -	- - -	
William Callow -	- ditto - - -	30 - -	- - -	- 16 -	- - -	
John Bridson -	- ditto - - -	30 - -	- - -	- - -	- - -	
Thomas Preston -	Constable, Ramsey - - -	30 - -	2 10 -	- - -	- - -	
Leece Clucas, jun. -	- ditto - - -	30 - -	3 - -	- - -	- - -	
Michael Burns -	- ditto - - -	30 - -	3 5 -	- - -	- - -	
Leece Clucas -	Constable, Peel - - -	30 - -	Dead	No return	- - -	
Matthias Collister -	- ditto - - -	30 - -	3 - -	- - -	- - -	
John Cain -	Constable, Andreas - - -	10 - -	- - -	1 - -	- - -	
Samuel Taggart -	Constable, Santan - - -	10 - -	- - -	- - -	- - -	
Thomas Cowley -	Constable, Lonan - - -	10 - -	- - -	- 7 -	- - -	
John Kelly -	Constable, St. John's - - -	10 - -	- - -	- - -	- - -	
Ditto -	Court-keeper, St. John's - -	2 2 -	- - -	- - -	- - -	
William Cannell -	Constable, Michael - - -	5 - -	- - -	- 10 -	- - -	
Thomas Clarke -	Constable, Ballaugh - - -	5 - -	- - -	- - -	- - -	
Henry Caugherty -	Constable, Ballasalla - -	10 - -	- - -	- - -	- - -	
Henry Qualtrough -	Constable, Port St. Mary -	15 - -	- - -	- - -	- - -	
James Kewley -	Servant, Castle Rushen - -	6 - -	- - -	- - -	- - -	
Ellinor Kewley -	Housekeeper, Castle Rushen	10 - -	- - -	- - -	- - -	
Robert Fell -	Chapel Clerk - - -	5 - -	- - -	- - -	- - -	
John Stephen -	Courtkeeper, Michael - - -	3 - -	- - -	- - -	- - -	
Frederick L. Gelling -	Regulator of Weights and Measures	None -	- - -	5 - -	- - -	
Samuel Harris -	Tithe Agent - - -	100 - -	- - -	- - -	- - -	} Under Act of Tynwald, 1777. Act of Tynwald, 1839. Board of Ordnance. Governor or Lt.-governor, Act of Tynwald, 1776.
J. Mahon -	Barrackmaster - - -	94 17 -	- - -	- - -	2½ per cent.	
William Thompson -	Barrack Sergeant - - -	28 17 11	14 5 1	- - -	- - -	
Robert Anderson -	General Surveyor of High Roads	250 - -	- - -	- - -	- - -	
John Mylchreest -	Surveyor of Patrick - - -	- - -	20 8 10	- - -	- - -	} Surveyor-general, under Act of Tynwald, 1776.
Edward Cannell -	- ditto - German - - -	- - -	35 2 -	- - -	- - -	
James Kelly -	- ditto - Marown - - -	- - -	13 - -	- - -	- - -	
John Kelly -	- ditto - Michael - - -	- - -	15 5 -	- - -	- - -	
Thomas Clarke -	- ditto - Ballaugh - - -	- - -	16 2 9½	- - -	- - -	
Thomas Kneen -	- ditto - Jurby - - -	- - -	11 5 9	- - -	- - -	
John Christian -	- ditto - Andreas - - -	- - -	22 15 2½	- - -	- - -	
William Vondy -	- ditto - Bride - - -	- - -	11 8 8½	- - -	- - -	
William Quayle -	- ditto - Lezayre - - -	- - -	28 14 5	- - -	- - -	
John Kennish -	- ditto - Manghold - - -	- - -	31 13 3	- - -	- - -	
John Kewley -	- ditto - Lonan - - -	- - -	22 7 6	- - -	- - -	
Daniel Christian -	- ditto - Conchan - - -	- - -	31 10 2	- - -	- - -	
James Kaye -	- ditto - Braddan - - -	- - -	52 - 11	- - -	- - -	
Robert Keig -	- ditto - Santan - - -	- - -	9 1 4	- - -	- - -	
John Bridson -	- ditto - Malew - - -	- - -	42 12 2	- - -	- - -	
John Howland -	- ditto - Arbory - - -	- - -	13 8 8	- - -	- - -	
Ditto -	- ditto - Rushen - - -	- - -	37 8 -½	- - -	- - -	
Thomas Quirk -	Admiral of Herring Fleet - -	5 - -	- - -	- - -	- - -	} Water Bailiff.
John Walterson -	Vice-Admiral of Herring Fleet	3 - -	- - -	- - -	- - -	
John Clague -	Harbour-master, Douglas - -	90 - -	- - -	- - -	- - -	} Receiver-general.
Robert Gelling -	Assistant Harbour-master, Douglas	50 - -	- - -	- - -	- - -	
James Mylchreest -	Harbour-master, Castletown -	40 - -	- - -	- - -	- - -	
Thomas Qualtrough -	- ditto - Port St. Mary - -	40 - -	- - -	- - -	- - -	
Robert Kennish -	- ditto - Peel - - -	40 - -	- - -	- - -	- - -	
Charles Teare -	- ditto - Ramsey - - -	40 - -	- - -	- - -	- - -	

Note.—The Clerk of the Rolls has to provide the necessary clerks in the Rolls Office. At present he pays a clerk 60 l. per annum. Since 1842 the Income Tax, under an Act of Parliament, has been deducted out of salaries paid at the Custom-house.

TRIALS OF CAUSES (ISLE OF MAN).

RETURN showing the Number of CAUSES Tried and Decided during the Year ending the 5th day of January 1854, by each HIGH BAILIFF in the *Isle of Man*, and the Highest Amount in British Money they are empowered to decide on.

	NUMBER OF CAUSES.
High Bailiff of Castletown - - - - -	183 *
Ditto - - Douglas - - - - -	446
Ditto - - Peel - - - - -	No Return. †
Ditto - - Ramsey - - - - -	180

* This Return is made from the minutes of John Kelly, Esq., deceased, who held the office in the year specified.

† Richard Harrison, Esq., who held this office during the year specified, being dead, it is found impracticable to obtain the information required.

The highest amount in British money the High Bailiffs are empowered to decide on, is 1 *l.* 14 *s.* 3 $\frac{1}{2}$ *d.*, being equivalent to 40 *s.* Manx currency, as limited by Act of Tynwald, 1777.

RETURN showing the Number of CAUSES Tried and Decided by the DEEMSTERS at the Southern and Northern Districts, respectively, of the *Isle of Man*, during the Years ending the 5th day of January 1853, 1854, and 1855.

	Year ending 5 January 1853.		Year ending 5 January 1854.		Year ending 5 January 1855.	
	Southern District.	Northern District.	Southern District.	Northern District.	Southern District.	Northern District.
For sums not exceeding 5 <i>l.</i> - - -	232	268	226	181	223	108
Exceeding 5 <i>l.</i> and not exceeding 10 <i>l.</i>	139	147	137	92	135	60
Ditto - 10 <i>l.</i> - ditto - 20 <i>l.</i>	108	111	112	73	108	48
Ditto - 20 <i>l.</i> - ditto - 30 <i>l.</i>	44	43	43	29	58	31
Ditto - 30 <i>l.</i> - ditto - 40 <i>l.</i>	23	31	22	18	22	6
Ditto - 40 <i>l.</i> - ditto - 50 <i>l.</i>	7	19	13	5	19	3
Ditto - 50 <i>l.</i> - ditto - 75 <i>l.</i>	22	22	13	14	12	9
Ditto - 75 <i>l.</i> - ditto - 100 <i>l.</i>	8	14	14	12	12	6
Ditto - 100 <i>l.</i> - - - - -	-	18	21	12	24	9
Causes not brought for sums of money, as for the possession of lands, goods, &c., and also causes where in consequence of dismissals, &c., the amount cannot be ascertained -	76	153	69	141	53	120

RETURN showing the Number of CAUSES Tried and Decided by Vicar-General Corlett, during the Years ending the 5th day of January 1853, 1854, and 1855.

	Number of Causes Tried and Decided.
During the year ending the 5th January 1853 - - -	546
Ditto - - - - ditto - - - - 1854 - - -	682
Ditto - - - - ditto - - - - 1855 - - -	994

VESSELS, TONNAGE, &c. (ISLE OF MAN).

RETURN showing the Number of VESSELS, with the Amount of Registered Tonnage that Arrived in each Harbour of the *Isle of Man*, during each of the Ten Years ending 5th January 1855.

Y E A R ending	D O U G L A S.				R A M S E Y.				C A S T L E T O W N, including Derbyhaven and Port St. Mary.				P E E L.			
	Number of Wind-bound Vessels.	Vessels with Cargo.		Total Number of Vessels.	Number of Wind-bound Vessels.	Vessels with Cargo.		Total Number of Vessels.	Number of Wind-bound Vessels.	Vessels with Cargo.		Total Number of Vessels.	Number of Wind-bound Vessels.	Vessels with Cargo.		Total Number of Vessels.
		Vessels.	Tons.			Vessels.	Tons.			Vessels.	Tons.			Vessels.	Tons.	
5 January 1846	604	682	35,815	1,286	189	359	10,885	548	390	324	10,847	714	240	124	4,100	364
" 1847	509	712	46,826	1,221	158	307	9,478	465	375	388	10,481	763	280	126	4,365	406
" 1848	547	829	63,538	1,376	217	340	12,755	557	201	325	9,932	616	296	135	5,920	431
" 1849	766	782	56,907	1,548	246	324	13,500	570	428	312	8,662	740	230	140	5,980	370
" 1850	1,333	791	54,032	2,124	221	311	16,605	532	487	345	8,332	832	292	128	4,636	420
" 1851	500	883	51,044	1,383	262	326	16,342	588	468	359	8,658	827	253	131	4,559	384
" 1852	421	991	57,870	1,412	248	343	12,315	591	398	373	9,130	771	262	145	5,676	407
" 1853	473	1,002	59,331	1,475	261	312	9,155	573	335	311	7,999	645	295	142	6,126	437
" 1854	718	872	62,775	1,590	259	327	13,543	586	308	340	8,488	648	286	177	7,648	463
" 1855	796	764	53,097	1,560	290	337	18,242	627	429	339	11,874	768	174	160	5,535	334

N. B. -- There is no record kept of the tonnage of vessels putting in wind-bound, or for shelter. The above Account does not include vessels employed in the fishery, which are very numerous.

Douglas, Custom House,
2 March 1855.

Geo. H. Anderson, Com.
J. S. Todd, Comp.

RETURN showing the Annual Amount of MONEY EXPENDED during each of the Ten Years ending the 5th day of January 1855, on each Harbour of the *Isle of Man*; distinguishing the Amount for Alterations and Improvements, and that for Repairs and other necessary Outlays; also showing the Annual Amount of Money available during the above Period for Expenditure on the Harbours of the Island out of the Annual Grant of 2,300 £., after deducting the Interest and Repayment of the Money borrowed; also showing the several Amounts of Money at present owing by the Harbour Commissioners.

Y E A R.	DOUGLAS HARBOUR.			CASTLETOWN HARBOUR.			PEEL HARBOUR.			RAMSEY HARBOUR.			PORT ST. MARY.		Annual Amount available for Expenditure of the £. 2,300.
	Alterations and Improvements.	Repairs and other necessary Outlays.		Alterations and Improvements.	Repairs and other necessary Outlays.		Alterations and Improvements.	Repairs and other necessary Outlays.		Alterations and Improvements.	Repairs and other necessary Outlays.	Alterations and Improvements.	Repairs and other necessary Outlays.		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
1845	- 148 -	739 13 10	1,410 - -	- Nil -	107 12 6	- Nil -	168 3 -	225 - -	126 19 3	- Nil -	1 3 11	1,722 10 -	- Nil -	1 3 11	
1846	- 290 16 7	906 - 4	507 5 -	- Nil -	155 9 1	- Nil -	180 11 9	223 17 3	126 - 11	- Nil -	34 - 11	1,738 10 -	- Nil -	34 - 11	
1847	- 95 -	901 13 7	- Nil -	- Nil -	231 18 6	- Nil -	145 19 8	- Nil -	120 18 10	- Nil -	19 11 1 ½	1,752 10 -	- Nil -	19 11 1 ½	
1848	- 91 9 7	760 11 9	- Nil -	- Nil -	250 19 1	- Nil -	75 11 3	- Nil -	81 13 8	- Nil -	47 18 -	1,572 8 8	- Nil -	47 18 -	
1849	- 61 5 6	883 16 2	850 - -	- Nil -	213 4 6	- Nil -	140 5 -	- Nil -	134 11 10	- Nil -	71 19 2	1,492 8 8	- Nil -	71 19 2	
1850	- Nil -	952 14 2	175 - -	114 4 1	272 14 7	114 4 1	110 5 4	300 - -	132 8 10	- Nil -	77 8 11	1,510 - -	- Nil -	77 8 11	
1851	- Nil -	783 19 3	- Nil -	220 16 11	133 5 -	220 16 11	70 8 1	150 - -	78 12 -	- Nil -	10 14 6	1,579 - -	- Nil -	10 14 6	
1852	- 75 16 6	703 10 9	- Nil -	- Nil -	139 5 9	- Nil -	79 1 7	49 10 11 ½	112 6 10	- Nil -	45 15 10	1,614 - -	- Nil -	45 15 10	
1853	- 13 19 -	1,002 1 6	- Nil -	22 18 -	219 10 6	22 18 -	143 8 10	255 - -	105 19 2	- Nil -	45 17 4	1,630 7 10	- Nil -	45 17 4	
1854	- Nil -	859 15 3	442 2 7	33 7 2	137 8 5	33 7 2	113 14 6	661 4 -	218 14 7	- Nil -	81 7 -	1,650 - -	- Nil -	81 7 -	

Amounts of Money at present owing by the Harbour Commissioners; viz.,

	£.	s.	d.
To the Commissioners for Loan of Exchequer Bills, London	-	-	4,300 - -
To the contractor	-	-	150 - -
To late resident engineer	-	-	76 10 -
Other outstanding debts, about	-	-	200 - -

ECCLIASTICAL AND CIVIL OFFICES;
TRIAL OF CAUSES;
VESSELS, TONNAGE, &c.;
(ISLE OF MAN).

RETURNS relating to Ecclesiastical and Civil
OFFICES, to TRIAL of CAUSES, and to VESSELS,
TONNAGE, &c., *Isle of Man.*

(*Mr. Ewart.*)

Ordered, by The House of Commons, to be Printed,
13 March 1856.

100.

Under 1 oz.

PUBLIC LIBRARIES.

RETURN to Two Addresses of the Honourable The House of Commons,
dated 3 April and 21 April 1856;—for,

(ADDRESS, 3 April 1856.)

“ RETURN from Places in which the Formation of FREE PUBLIC LIBRARIES has been proposed, viz. *Birkenhead, Birmingham, Bolton, Cambridge, Exeter, Hertford, the Parish of Islington, Kidderminster, Liverpool, the City of London, Manchester, Norwich, Oxford, St. Helen's, Salford, Sheffield, Warrington, and Winchester*, showing the following Details :—

Name of City, Town, or Parish.	Date of Formation of Library, and of the Poll taken, if any, under the Libraries and Museums Act.	Number of Votes for and against the Adoption of the Act in cases where a Poll has been taken, or Result of Meeting if no Poll.	Whether or not the Library includes separate Departments for Reference to and for Lending out of Books.	Number of Volumes in Library of Reference.	Number of Volumes in Lending Library, if any.	Days and Hours of Public Access.	Number of Volumes issued to Readers in the Reference Library in each Year since the Opening.	Number of Volumes issued to Borrowers from the Lending Library in each Year since the Opening.	Total Number of Volumes issued in each Year since the Opening, and Number of Readers each Year in the Library of Reference.	Amount of Sum, if any, Subscribed for the Formation of the Library, for its Enlargement, or for Building Purposes, independent of the Rate.	Yearly Amount of Borough or other Rate appropriated to Library or Museum.	General View of the Results which have been obtained. Remarks on the Working of the Libraries and Museums Act; with Information as to any contemplated Re-construction, Enlargement, or other Improvement of the Library or Museum."

(ADDRESS, 21 April 1856.)

“ RETURN from *Cheltenham, and Ennis, Cork, and Limerick, in Ireland*, showing the following Details as to the Establishment or Rejection of any PUBLIC LIBRARIES, MUSEUMS, or SCHOOLS OF ART which may have been proposed under the English or Irish Public Libraries Act :—

Name of City, Town, or Parish.	Date of Formation of Library, and of the Poll taken, if any, under the Libraries and Museums Act.	Number of Votes for and against the Adoption of the Act in cases where a Poll has been taken, or Result of Meeting if no Poll.	Whether or not the Library includes separate Departments for Reference to and for Lending out of Books.	Number of Volumes in Library of Reference.	Number of Volumes in Lending Library, if any.	Days and Hours of Public Access.	Number of Volumes issued to Readers in the Reference Library in each Year since the Opening.	Number of Volumes issued to Borrowers from the Lending Library in each Year since the Opening.	Total Number of Volumes issued in each Year since the Opening, and Number of Readers each Year in the Library of Reference.	Amount of Sum, if any, Subscribed for the Formation of the Library, for its Enlargement, or for Building Purposes, independent of the Rate.	Yearly Amount of Borough or other Rate appropriated to Library or Museum.	General View of the Results which have been obtained. Remarks on the Working of the Libraries and Museums Act; with Information as to any contemplated Re-construction, Enlargement, or other Improvement of the Library or Museum."

(Mr. Ewart.)

Ordered, by The House of Commons, to be Printed,
19 May 1856.

B I R K E N H E A D.

Improvement Commissioners' Offices,
9 April 1856.

Sir,

I HAVE to acknowledge the receipt of your letter of the 7th instant, enclosing a copy of an humble address presented to Her Majesty, in pursuance of a Resolution of the House of Commons, dated the 3d instant, and desiring me to prepare and transmit to you a return in accordance therewith.

The Public Libraries Act having been but recently adopted in Birkenhead, and the arrangements for bringing it into operation not being yet completed, it is impossible to give all the details required by the Resolution. The Act was adopted at a meeting of rate-payers, duly convened and held on the 16th February last; there was no poll, nor was the number of votes taken, the meeting having been unanimous. It is intended in the month of June next, at the usual time of laying the improvement rate and other rates levied by the Birkenhead Commissioners, to make a free library rate of one penny in the pound.

No books have yet been bought, nor am I aware that any donations of money or books have been made.

The rate will produce 325*l*. Premises have been selected, which it is proposed for the present to occupy at a yearly tenancy. It is also proposed to borrow 1,000*l*. on the security of the library rate, from the Commissioners for carrying into execution the Act 8 & 9 Vict. c. 80.

Application has been made for the approval of these measures by Her Majesty's Treasury, but no communication in reply has yet been received from their Lordships.

W. Massey, Esq.

I am, &c.
(signed) *Ambrose Waln.*

B I R M I N G H A M.

Sir,

Town Clerk's Office, 9 April 1856.

In reply to your circular of the 7th April instant, requiring me to prepare and transmit to you a return relative to the formation of a public library in this borough, I have to inform you, that a proposal to establish such an institution under the "Public Libraries Act, 1850," was made on the 7th April 1852, when a poll of the burgesses was taken, and resulted in the proposition being lost by a large majority; the number of votes polled on the occasion I am unable to state.

W. Massey, Esq.

I am, &c.
(signed) *Thomas Stanbridge,*
Town Clerk.

B O L T O N.

- 1.—Name of City, Town, or Parish?—Bolton.
- 2.—Date of formation of Library, and of the Poll taken, if any, under the Libraries and Museums Act?—26th March 1852.
- 3.—Number of Votes for and against the adoption of the Act in cases where a Poll has been taken, or result of meeting if no Poll?—Votes for, 662; against, 55.
- 4.—Whether or not the Library includes separate Departments for Reference to and for lending out Books?—There is a reference library and also a lending library; they are in separate departments.
- 5.—Number of Volumes in Library of Reference?—10,489.
- 6.—Number of Volumes in Lending Library, if any?—4,455.
- 7.—Days and Hours of Public Access?—Every day in the year (Sundays, Christmas-day, and Good Friday excepted). Reference library from 10 A.M. to 9½ P.M.; lending library from 11 A.M. to 2 P.M., and from 6 P.M. to 8 P.M.; Saturdays from 4 to 8 P.M.
- 8.—Number of Volumes issued to Readers in the Reference Library in each year since the opening?—First year, 1853-54, 36,106. Second year, 1854-55, 35,964.
- 9.—Number of Volumes issued to Borrowers from the Lending Library in each year since the opening?—First year, 1853-54, 61,184. Second year, 1854-55, 51,365.
- 10.—Total

10.—Total Number of Volumes issued in each year since the opening, and Number of Readers each year in the Library of Reference?—First year, 1853–54, 97,290. Second year, 1854–55, 87,329.

11.—Amount of Sum, if any, subscribed for the formation of the Library, for its enlargement, or for building purposes, independent of the Rate?—£. 3,245. 4 s. 2 d.

12.—Yearly amount of Borough or other Rate, appropriated to Library or Museum?—£. 307. 3 s. 2 d.

13.—General view of the results which have been obtained. Remarks on the working of the Libraries and Museums Act; with information as to any contemplated re-construction, enlargement, or other improvement of the Library or Museum?—The general results from the establishment of the library have been most satisfactory, and the increased provision lately made by the Legislature will be of great advantage. The library rate here has not exceeded one halfpenny in the pound hitherto; but as the whole of the funds originally subscribed for the purchase of books has not yet been exhausted, the Town Council have been enabled from those funds, and other sources of revenue, independently of the rate, to keep the respective libraries supplied with the current literature; and an extension of the building is now in contemplation to afford additional book space and accommodation to the public. There is as yet no museum attached to the library,

C A M B R I D G E.

2.—Date of formation of Library, and of the Poll taken under the Libraries and Museums Act?—Library formed, 28th June 1855. Poll taken, 1st March 1853.

3.—Number of Votes for and against the adoption of the Act?—For, 873; against, 78.

4.—Whether or not the Library includes separate Departments for Reference to and for lending out of Books?—It does not.

5.—Number of Volumes in Library?—1,803.

7.—Days and Hours of Public Access?—Every day (except Sunday, Good Friday, Christmas-day, and Public Fasts and Thanksgivings), from 12 till 4, and from 6 till 10.

8.—Number of Volumes issued from the opening, 28th June 1855, to 26th April 1856?—18,478.

10.—Number of Readers during same period?—14,400.

11.—Amount of Sum subscribed for purchase of Books?—£. 355. 12 s. 6 d.

12.—Yearly amount of Borough Rate appropriated to Library?—£. 200.

13.—General view of the results which have been obtained?—So far as experience will enable the committee to judge, they have every reason to be satisfied. The committee contemplate the formation of a lending library in addition to the present library of reference, so soon as the stock of books is sufficient for that purpose.

C. H. Cooper, Town Clerk.

30 April 1856.

C H E L T E N H A M.

PROCEEDINGS of a Public Meeting held in pursuance of Section 6 of the "Public Libraries Act, 1855," at the Town Hall, Regent-street, Cheltenham, on Thursday, this 20th day of September instant:

"FREDERICK MONRO, Esq., in the Chair.

"Mr. G. E. Williams, clerk to the Cheltenham Commissioners, produced and read the notices of the meeting.

"It was moved by the Rev. Charles Henry Bromby, and seconded by the Rev. William Dobson,

"That the 'Public Libraries Act, 1855,' be adopted in this borough:

"And which motion was not carried by two-thirds of the persons present at the meeting."

F. Monro, Chairman.

20 September 1855.

E X E T E R.

- 1.—Name of the City, Town, or Parish?—City and county of the city of Exeter.
- 2.—Date of formation of Library, and of the Poll taken under the Libraries and Museums Act?—Poll taken on 27th March 1851.
- 3.—Number of Voters for and against the adoption of the Act?—For, 118; against, 853.

11 April 1856.

John Gidley, Town Clerk.

H E R T F O R D.

- 1.—Name of City, Town, or Parish?—Hertford.
- 2.—Date of formation of Library, and of the Poll taken, if any, under the Libraries and Museums Act?—17th October 1855.
- 3.—Number of Votes for and against the adoption of the Act in cases where a Poll has been taken, or result of meeting if no Poll?—62 votes for; against, 4.
- 4.—Whether or not the Library includes separate Departments for Reference to and for lending out of Books?—There is a separate department of books for reference, and a lending library.
- 5.—Number of Volumes in Library of Reference?—32 volumes for reference.
- 6.—Number of Volumes in Lending Library, if any?—1,332 volumes for lending.
- 7.—Days and Hours of Public Access?—From 12 till 3, and from 6 till 10, every day, except Sunday.
- 8.—Number of Volumes issued to Readers in the Reference Library in each year since the opening?—It has not yet been established one year.
- 9.—Number of Volumes issued to Borrowers from the Lending Library in each year since the opening?—For the first six weeks, up to 4th April 1856, there have been 1,946 volumes issued.
- 10.—Total number of Volumes issued in each year since the opening, and number of Readers each year in the Library of Reference?—Not known.
- 11.—Amount of Sum, if any, subscribed for the formation of the Library, for its enlargement, or for building purposes, independent of the Rate?—Amount already subscribed for the establishment, 260 *l*.
- 12.—Yearly amount of Borough or other Rate appropriated to Library or Museum?—About 70 *l*.
- 13.—General view of the results which have been obtained. Remarks on the working of the Libraries and Museums Act; with information as to any contemplated re-construction, enlargement, or other improvement of the Library or Museum?—The results have been hitherto favourable, the attendance in the reading-room has been large, and the demand for books very general; it is proposed as soon as possible to construct a suite of rooms for the purposes of the library, &c.

Philip Longmore, Town Clerk.

Young Crawley, jun., Secretary and Librarian.

I S L I N G T O N.

- 1.—Name of City, Town, or Parish?—Saint Mary, Islington, in the county of Middlesex.
- 3.—Number of Votes for and against the adoption of the Act in cases where a Poll has been taken, or result of meeting if no Poll?—Friday, 16th November 1855. At a meeting of the ratepayers of the parish, held in the parochial school-room in Church-street, convened pursuant to the Act of Parliament of the 18 & 19 Vict. c. 70, the following motion was carried by show of hands; viz. "That it is inexpedient at the present time to adopt the Act of Parliament of the 18 & 19 Vict. c. 70, for the parish of St. Mary, Islington."

9 May 1856.

John Layton, Vestry Clerk.

KIDDERMINSTER.

- 1.—Name of City, Town, or Parish?—Kidderminster Borough.
- 2.—Date of formation of Library, and of the Poll taken, if any, under the Libraries and Museum Act?—Library opened September 1855. Poll taken February 26th, 1856.
- 3.—Number of Votes for and against the adoption of the Act in cases where a Poll has been taken, or result of meeting if no Poll?—Number of votes for, 108; against, 11, majority for, 97.
- 4.—Whether or not the Library includes separate Departments for Reference to and for lending out of Books?—Department for reference only.
- 5.—Number of Volumes in Library of Reference?—684.
- 6.—Number of Volumes in Lending Library, if any?—No lending library.
- 7.—Days and Hours of Public Access?—From 10 A.M. to 9 P.M. daily (Sunday excepted).
- 8.—Number of Volumes issued to Readers in the Reference Library in each year since the opening?—6,655.
- 9.—Number of Volumes issued to Borrowers from the Lending Library in each year since the opening?—None.
- 10.—Total number of Volumes issued in each year since the opening, and number of Readers each year in the Library of Reference?—Number of readers in Library of Reference, 6,513.
- 11.—Amount of Sum, if any, subscribed for the formation of the Library, for its enlargement, or for Building purposes, independent of the Rate?—None.
- 12.—Yearly amount of Borough or other Rate appropriated to Library or Museum?—£. 42 has been raised by rate since library opened, being rather more than one halfpenny in the pound.
- 13.—General view of the results which have been obtained. Remarks on the working of the Library and Museums Act; with information as to any contemplated re-construction, enlargement, or other improvement of the Library or Museum?—A large majority of the readers are young men from 14 to 30 years of age, chiefly belonging to the working classes, and who are exceedingly well-conducted, and are particular in observing the rule with regard to cleanliness. The class of books generally read are of an instructive and amusing character. No enlargement, &c., of library is at present contemplated.

18 April 1856.

Sir,

Town Clerk's Office, Kidderminster, 9 May 1856.

IN reply to a letter from Mr. Ewart, I beg to say that the Free Library here has doubtless had a good effect upon the numerous persons who attend it, there being an evident improvement in their habits; but the same having been only recently established, no very visible change for the better can at present be expected.

I have, &c.

The Secretary of State.

(signed) *Henry Saunders, Jun.,*
Town Clerk.

LIVERPOOL.

1. 2. & 3.—Name of City, Town, or Parish? Date of formation of Library, and of the Poll taken, if any, under the Libraries and Museums Act? Number of Votes for and against the adoption of the Act in cases where a Poll has been taken, or result of Meeting if no Poll?—The Liverpool Free Public Library was established under a special Act of Parliament, and opened to the public on the 18th day of October 1852; the lending libraries on the 18th of October 1853. Being under a special Act, no poll was required.

4.—Whether or not the Library includes separate Departments for Reference to and for lending out of Books?—A library of reference, and two separate lending libraries.

5. Number of Volumes in Library of Reference?—About 20,000 volumes in the library of reference.

6.—Number of Volumes in Lending Library, if any?—About 12,000 volumes in the two lending libraries.

7.—Days and Hours of Public Access?—The reference library is open daily from 10 A. M. to 10 P. M., and the lending libraries daily from 9 A. M. to 2 P. M., and twice a week from 6 to 9 P. M.

8. 10.—Number of Volumes issued to Readers in the Reference Library in each year since the opening? Total Number of Volumes issued in each year since the opening, and Number of Readers each year in the Library of Reference?—The number of volumes issued in the reading-room of the reference library, in the first year, was 111,723; in the second, 129,997; and in the third, 131,912.

9.—Number of Volumes issued to Borrowers from the Lending Library in each year since the opening?—The number of volumes issued from the lending libraries in the first year was 35,978, and during the second year, 99,021; at present the circulation is much greater, amounting to nearly 5,000 volumes per week.

11.—Amount of Sum, if any, subscribed for the formation of the Library, for its enlargement, or for building purposes, independent of the Rate?—About 1,400*l.* was subscribed for the purchase of books on the first formation of the library.

12.—Yearly amount of Borough or other Rate appropriated to Library or Museum?—The rate for the year 1855 was $\frac{8\frac{4}{16}}{1000}$ of a penny, producing 5,193*l.* for the support of the libraries, the Derby Museum, and the Botanic Gardens.

13. General view of the Results which have been obtained. Remarks on the working of the Libraries and Museums Act; with information as to any contemplated re-construction, enlargement, or other improvement of the Library or Museum?—The result has been satisfactory beyond all expectation, and the interest continues unabated; there have been very few complaints of injury to the books, and the only loss since the commencement of the library has been eight small volumes of very trifling value.

It is in contemplation to build a new library and museum on a scale more adapted to the increasing requirements, at a cost (probably) of 40,000*l.*; for this purpose a donation of 6,000*l.* has been promised by William Brown, esq., Member of Parliament for South Lancashire.

18 April 1856.

John Stuart Dalton, Librarian.

Since the commencement in 1852, a marked improvement has been noticed in the habits and manners of the people who frequent the library; among other influences, this may perhaps be attributed in a trifling degree to the leading instructions to the assistants in the establishment, "That all persons, however ragged or poor, shall be treated as gentlemen." This has, no doubt, given that self-respect which has rendered the lavatories provided by the committee almost useless, and the silence and order in the reading-room strictly observed without any interference, even when 180 readers have been (frequently) present at one time, which is 30 or 40 beyond their comfortable accommodation. In the average number of 500 readers per day, of all classes of society, probably 50 or 60 may be visitants for the first time; but they require neither admonition nor direction, quietly subsiding into that gentlemanly demeanour which forms so pleasing a feature in the conduct of the frequenters of the library.

The issue in the reading-room of the reference library, and return of 370,632 books in three years (with the exception of eight small volumes of trifling value), is worthy of consideration, as a great deal beyond the vigilance of the attendants in the library is left to the people's honour; and it is pleasing to add, that no wilful injury to the books has in any way been observed.

The ready access, without any unpleasant restriction, to high-class works of art and science, hitherto (almost) beyond the reach of the artisan, will no doubt have a tendency to improve, and to raise new desires for intellectual enjoyment; this progress is shown in the increasing interest in the reference and lending libraries, and doubtless a new and beautiful tone of thought, of feeling, of refinement, and of happiness will arise from the diffusion of those innocent and elevating pleasures which such institutions are calculated to excite and to produce.

5 May 1856.

J. Stuart Dalton, Librarian.

CITY OF LONDON.

Sir, Town Clerk's Office, Guildhall, 9 April 1856.
By desire of the Lord Mayor, I beg to make the enclosed return of the proceedings in the City with respect to the Public Libraries and Museums Act.

I have, &c.
(signed) *Henry Alworth Merewether.*

At a meeting held at the Mansion House on the 5th November 1855, a resolution was proposed in favour of adopting the Act. Upon which an amendment was moved, "That the resolution be not now put;" and upon a show of hands, the amendment was carried by a majority of more than two-thirds of the persons present at the meeting.

Merewether.

MANCHESTER.

1. Name of City, Town, or Parish?—City of Manchester.

2. Date of formation of Library, and of the Poll taken, if any, under the Libraries and Museums Act?—The formation of the library was commenced in the year 1851. The poll of the burgesses, under the Act 13 & 14 Vict. c. 65, was taken on the 20th August 1852. The library was opened for public use on the 6th September 1852.

3. Number of Votes for and against the adoption of the Act in cases where a Poll has been taken, or result of Meeting if no Poll?—The poll was as follows:—

For the adoption of the Act; number of votes	-	-	3,962
Against the adoption of the Act	„	-	40
Majority for adoption of Act	-	-	3,922

4. Whether or not the Library includes separate Departments for Reference to, and for lending out of, Books?—The library comprises two separate departments; the first for use and reference within the building, the second for lending out.

5. 6. Number of Volumes in Library of Reference? Number of Volumes in Lending Library, if any?—The number of volumes in each department respectively, is as follows:—

In Reference department	-	-	-	vols.	22,144
In Lending department	-	-	-	„	10,015
Total Number of Volumes	-	-	-		32,159

7. Days and Hours of Public Access?—The reference department of the library is open to all comers on every day of the week, Sundays excepted, from 10 o'clock in the morning until 9 o'clock in the evening. The lending department is open for five hours daily on each of five days in the week, and for nine hours on Saturdays. Admission to borrow books is by ticket, which is granted to every person who may produce a voucher or guarantee signed by two ratepayers, whose names appear, either on the citizens roll of Manchester or on the burgess roll of Salford.

8. 9. 10. Number of Volumes issued to readers in the Reference Library, in each year since the opening? Number of Volumes issued to Borrowers from the Lending Library, in each year since the opening? Total Number of Volumes issued in each year since the opening, and Number of Readers each year in the Library of Reference?—The number of volumes issued from the reference department and from the lending department respectively, in each year since the opening, is as follows:

Y E A R S.	Issues from Reference Department.	Issues from Lending Department.	Aggregate Issues.
	VOLS.	VOLS.	VOLS.
First year, 1852-53 - - - - -	61,080	77,232	138,312
Second year, 1853-54 - - - - -	64,578	77,767	142,345
Third year, 1854-55 - - - - -	66,261	81,321	147,582
First eight months of fourth year, 1855-56 -	50,055	59,259	109,314
Total Issues for Three Years } and Two-thirds of a Year - }	241,974	295,579	537,553

Of the number of readers in the reference department of the library no record has been kept. The number of persons who have been admitted as borrowers from the lending department, since the opening of the library, is 10,619.

11.—Amount of Sum, if any, subscribed for the formation of the Library, for its enlargement, or for building purposes, independent of the Rate?—The sum raised by public subscription for the formation of the library was 12,823*l.* 10*s.* This amount was expended partly in the purchase, repair, and adaptation of a freehold building, and partly in the purchase and arrangement of books, and the defrayal of other preliminary expenses.

12.—Yearly amount of Borough or other Rate appropriated to Library or Museum?—The yearly amount of borough rate appropriated to the maintenance of the library (under the original limit of one halfpenny in the pound, according to 13 & 14 Vict. c. 65,) is 1,920*l.*

13.—General view of the results which have been obtained. Remarks on the working of the Libraries and Museums Act; with information as to any contemplated re-construction, enlargement, or other improvement of the Library or Museum?—The working of the Libraries Act in Manchester has given unmingled satisfaction. No objection has been taken in any quarter, since the first introduction of the Act, either to the amount or to the appropriation of the rate. Persons of every class of society in the community have frequented the library, and the extent to which it has been used has steadily increased in every successive year since the opening. Out of an aggregate issue, considerably exceeding half a million of volumes, only 12 have been actually lost to the library, so far as has yet been ascertained. This statement, of course, applies only to uncompensated losses, and is wholly irrespective of the unavoidable loss by that ordinary wear and tear which in a library so extensively used cannot but be considerable.

Jos. Heron,
Town Clerk.

1 May 1856.

N O R W I C H.

1.—Name of City, Town, or Parish?—Norwich.

2.—Date of formation of Library, and of the Poll taken, if any, under the Libraries and Museums Act?—Resolution of town council to request mayor to take poll, 6th September 1850; poll taken on the 27th September 1850.

3.—Number of Votes for and against the adoption of the Act in cases where a Poll has been taken, or result of meeting if no Poll?—Votes for the adoption of the Act, 150; votes against, 7.

4. 5. 6. 7. 8. 9. 10.—Whether or not the Library includes separate Departments for Reference to and for lending out of Books? Number of Volumes in Library of Reference? Number of Volumes in Lending Library, if any? Days and Hours of Public Access? Number of Volumes issued to Readers in the Reference Library in each year since the opening? Number of Volumes issued to Borrowers from the Lending Library in each year since the opening? Total number of Volumes issued in each year since the opening, and number of Readers each year in the Library of Reference?—The library and museum are not yet formed, the building not being finished.

11.—Amount of Sum, if any, subscribed for the formation of the Library, for its enlargement, or for building purposes, independent of the Rate?—£.364. 4*s.* subscribed for the formation of the library; 6,000*l.* raised on loan for building purposes.

12.—Yearly amount of Borough or other Rate appropriated to Library or Museum?—Two rates of one-halfpenny each in the pound have been levied, raising 500*l.*; 28*l.* 16*s.* of which have been appropriated.

13.—General view of the results which have been obtained. Remarks on the working of the Libraries and Museums Act; with information as to any contemplated re-construction, enlargement, or other improvement of the Library or Museum?—The library and museum not being complete, no observation can be made thereon. In connexion with the library and museum, a school of art will be established.

W. L. Mendham,
Town Clerk.

2 May 1856.

O X F O R D.

- 1.—Name of City, Town, or Parish?—City of Oxford.
2. 3.—Date of formation of Library, and of the Poll taken, if any, under the Libraries and Museums Act? Number of Votes for and against the adoption of the Act in cases where a Poll has been taken, or result of meeting if no Poll?—The library was formed June 1st, 1854. The result of the poll under the Libraries and Museums Act was 596 for the rate, and 72 against it.
- 4.—Whether or not the Library includes separate Departments for Reference to and for lending out of Books?—One room only. Both departments are included.
- 5.—Number of Volumes in Library of Reference?—3,820 volumes, exclusive of hundreds of patents, specifications, and blue-books.
- 6.—Number of Volumes in Lending Library, if any?—200 volumes only in the lending library.
- 7.—Days and Hours of Public Access?—Open to the public daily every week-day, from 9 A.M. till 10 P.M.; on Sunday, from 6 till 10 P.M.
- 8.—Number of Volumes issued to Readers in the Reference Library in each year since the opening?—Books issued to readers, 26,000 volumes yearly.
- 9.—Number of Volumes issued to Borrowers from the Lending Library in each year since the opening?—None at present.
- 10.—Total number of Volumes issued in each year since the opening, and number of Readers each year in the Library of Reference?—*See answer above.*
- 12.—Yearly amount of Borough or other Rate appropriated to Library or Museum?—The halfpenny rate produced only £. . . . ; we have now adopted a penny rate.
- 13.—General view of the results which have been obtained. Remarks on the working of the Libraries and Museums Act; with information as to any contemplated re-construction, enlargement, or other improvement of the Library or Museum?—The opening of this library has proved of the greatest benefit to the population of this city; during the two years since its establishment about 235,000 persons have visited it. The greatest order, silence, and decorum has prevailed. Upwards of 4,000 volumes have been given to the library. No complaints have been made. From the time of its being opened, public lectures and concerts in connection with the library have been given during the autumn and winter season, which have been attended by more than 500 persons, on an average; the cost of each lecture being less than threepence to those who take transferable tickets. We have also, in conjunction with the library, established a Working Man's Association; and lectures in the various departments of science, literature, and art, have been given by Graduates of the University and by many intelligent citizens to large classes in the various rooms attached to the City Buildings. We shall soon require a large room for our public library, or additional ones. Ten daily London papers are taken, and most of the reviews, magazines, and periodicals, and many local and county newspapers. These, and all the books, have hitherto been provided by voluntary contributions, but now that we have adopted a penny rate in lieu of an halfpenny one, we hope to defray the expenses without calling on the public for subscriptions. During the 40 years of my public life, I have pleasure in declaring that the establishment of the Free Public Library has, in my judgment, proved of more real benefit and rendered more solid advantages to the middle and working classes of this city than any other measure which has been adopted. Here the working man finds rest after a day of labour, and I affirm that a very large number of young men find an evening's amusement and instruction, which they were wont to spend on other and in a far less creditable manner. The library is open on Sunday evenings only, from 6 to 10 P.M. I believe no injury whatever has arisen therefrom. The newspapers are not allowed to be read on Sundays.

2 May 1856.

C. J. Sadler, Chairman.

S T. H E L E N ' S.

- 1.—Name of City, Town, or Parish?—St. Helen's.
- 2.—Date of formation of Library, and of the Poll taken, if any, under the Libraries and Museums Act?—2d September 1854.
4. Whether or not the Library includes separate Departments for Reference to and for lending out of books?—Lending only.
- 5.—Number of Volumes in Library of Reference?—None.

- 6.—Number of Volumes in Lending Library, if any?—2,000.
- 7.—Days and Hours of Public Access?—Seven to nine Mondays; two to four, Thursdays; seven to nine, Saturdays.
- 8.—Number of Volumes issued to Readers in the Reference Library in each year since the opening?—None.
- 9.—Number of Volumes issued to Borrowers from the Lending Library in each year since the opening?—In the year 1854–55, 5,089 volumes.
- 10.—Total number of Volumes issued in each year since the opening, and number of Readers each year in the Library of Reference?—In the year 1854–55, 5,089 volumes. Number of readers, None.
- 11.—Amount of Sum, if any, subscribed for the formation of the Library, for its enlargement, or for building purposes, independent of the Rate?—£. 526. 12s.
- 12.—Yearly amount of Borough or other Rate appropriated to Library or Museum?—None.

S A L F O R D.

- 1.—Name of City, Town, or Parish?—Borough of Salford.
2. 3.—Date of formation of the Library, and of the Poll taken, if any, under the Library and Museums Act? Number of Votes for and against the adoption of the Act, in cases where a Poll has been taken, or result of Meeting, if no Poll?—July 1849. Opened to the public as a library for reference in January 1850. The Royal Museum and Library were established under the Museums Act of 1846, and before the passing of the Act which requires the votes of the ratepayers to be taken.
- 4.—Whether or not the Library includes separate Departments for Reference to and for lending out of Books?—The library possesses reference and lending departments, and ample accommodation for reading and study.
- 5.—Number of Volumes in Library of Reference?—12,740 volumes.
- 6.—Number of Volumes in Lending Library, if any?—5,260 volumes.
- 7.—Days and Hours of Public Access?—Open from 10 A. M. to 9 P. M., every day, except Sundays, Good Friday, and Christmas Day.
- 8.—Number of Volumes issued to Readers in Reference Library in each year since the opening?—The returns are made up to the 31st October in each year:
- | | | | | | | | |
|---------|---|---|---|---|---|---|--------------|
| In 1850 | - | - | - | - | - | - | 22,396 vols. |
| 1851 | - | - | - | - | - | - | 31,874 „ |
| 1852 | - | - | - | - | - | - | 35,116 „ |
| 1853 | - | - | - | - | - | - | * 19,285 „ |
| 1854 | - | - | - | - | - | - | 51,547 „ |
| 1855 | - | - | - | - | - | - | 75,397 „ |
| Total | - | - | - | - | - | - | 235,615 |

* Partially closed for nine months during the alteration and extension of the building.

- 9.—Number of Volumes issued to Borrowers from the Lending Libraries in each year since the opening:

† In 1854	-	-	-	-	-	-	13,815 vols.
1855	-	-	-	-	-	-	40,060 „
							53,875

† The lending library only established in 1854, and opened part of the year.

- 10.—Total Number of Volumes issued in each year since the opening, and Number of Readers each year in the Library of Reference?—

Volumes issued:

In 1850	-	-	-	-	-	-	22,396 vols.
1851	-	-	-	-	-	-	31,874 „
1852	-	-	-	-	-	-	35,116 „
† 1853	-	-	-	-	-	-	19,285 „
1854	-	-	-	-	-	-	65,362 „
1855	-	-	-	-	-	-	115,457 „

† Library partially closed for nine months of 1853.

Number

Number of Readers :

In 1850	-	-	-	-	-	-	-	84,000
1851	-	-	-	-	-	-	-	93,000
1852	-	-	-	-	-	-	-	100,000
* 1853	-	-	-	-	-	-	-	76,000
1854	-	-	-	-	-	-	-	109,820
1855	-	-	-	-	-	-	-	115,843

* Library partially closed for nine months of 1853.

11.—Amount of Sum, if any, subscribed for the formation of the Library, for its enlargement, or for building purposes, independent of the Rate?—£. 6,942. 7 s. 10 d.

12.—Yearly amount of Borough and other Rate appropriated to Library or Museum?—The yearly expenditure from the borough rate is made up to the 31st August in each year.

	£.	s.	d.
1849	-	-	9 1 9
1850	-	-	650 16 9
1851	-	-	901 2 4 $\frac{1}{2}$
1852	-	-	576 8 1
1853	-	-	464 3 5 $\frac{1}{2}$
1854 *	-	-	1,052 3 2 $\frac{1}{2}$
1855	-	-	1,119 11 4

* Rate increased in this year under the last Act from $\frac{1}{2}$ d. to 1 d. in the pound. The above sums include the expenses of cases and other fittings for the museum.

13.—General view of the results which have been obtained. Remarks on the working of the Libraries and Museums Act; with information as to any contemplated re-construction, enlargement, or other improvement of the Library or Museum?—In taking a retrospective view of the general results which have been obtained by the establishment of the free library and museum in the borough of Salford, it will have been perceived by the foregoing return, and the table of results appended, that its onward progress has been such as not only to realise, but to exceed, the most sanguine expectations of its promoters. First, as regards—

THE LIBRARY.

So soon as the project was announced to the public it was taken up by gentlemen of almost all shades of opinion with unmistakable earnestness, and especially by the employers of labour, some of whom subscribed liberal sums of money; so that in the first year of its existence a sum of 1,783*l.* was subscribed, and no less than 7,000 volumes of selected works were collected. These books were each read three times in the first year, thus making the issues to readers 22,396; whilst, with the periodicals, Parliamentary literature, and newspapers, there were no less than 84,000 readers in the reading-room during that year. This number of readers, many of them not previously having this means of instruction, has gone on increasing during the subsequent five years at the rate of about 10,000 additional issues in each year; until within the year just closed, the number of books issued has reached to 75,397, and of readers (including periodicals, &c.) to 115,843. The number of volumes in the library has likewise since been increasing, and now reaches 18,000 volumes.

Another gratifying proof of the beneficial results will be found in the fact that the attention of the readers is being gradually and progressively drawn from light literature to historical and biographical works, general literature, and books of a more practical tendency, as shown in the following statement, which is limited to 3,000 consecutive issues of books in each year, namely,—

Y E A R S.	Works in all Classes of Literature, except Fiction.	Works of Fiction only.	TOTALS.
1850	1,069	1,931	3,000
1851	1,316	1,684	3,000
1852	1,816	1,184	3,000
1853	1,915	1,085	3,000
1854	2,199	801	3,000
1855	2,280	720	3,000

The lending library has been added within the two last years, and its beneficial tendency will be observable by referring to Answer 9, which shows an issue during the last year of 40,060 volumes; thus proving that each of the 5,260 volumes in this department was read between seven and eight times. This interesting feature, taken in conjunction with the foregoing statements, and with the fact that the readers in both departments (principally

consisting of artisans, warehousemen, mechanics, and young persons employed in mills and factories) take the greatest care of the books thus gratuitously entrusted to them, goes very far in confirming the wisdom and forethought of the Legislature in providing these nurseries of learning, and vesting them permanently in responsible bodies for the use and benefit of the public; whilst at the same time the authors and originators of the project have much cause for congratulation.

THE MUSEUM.

This department of the institution was established contemporaneously with the library, and appears to have vied in popularity and usefulness with it. It will have been noticed in the return, *ante*, that the number of visitors to the museum has, during the six years of its duration, increased from 160,000 in the first year to 1,585,359. This number may appear somewhat large, and, it may be, fabulously so to strangers, but when it is considered that within the most popular public park in this great community, situate in a very picturesque situation, are to be found a magnificent reading-room, 84 feet by 34, well appointed in every respect; a carefully selected library of 18,000 volumes; an exceedingly good selection of specimens in natural history; a gallery of art, consisting of statuary and pictures; with a collection illustrative of the process of manufacture in various branches of trade and commerce, all of which are entirely free to the public, and to which during holiday seasons thousands of persons are brought by railway from the neighbouring populous towns, it may not cause much surprise, but must be productive of results, the importance of which, whether considered in a social, moral, or intellectual point of view, cannot perhaps be fully appreciated, and certainly cannot be over-estimated.

It may be interesting to add that during the six years no less than 2,374 separate gifts to the library and museum have been made, which conclusively evinces the warm interest taken by the public in the institution.

During the same period, 1,500*l.* has been expended in the purchase of books, and 900*l.* in the museum department. About 8,170 volumes have been added by donation.

The amended Act of 1855 appears to embrace every thing requisite for the liberal and efficient working of free museums and libraries.

Contemplated Enlargement and Improvements.

The rapid growth of the library immediately after its establishment, and the necessity of providing for the increase of objects in the museum, rendered it necessary to make large alterations in the building in 1851. Subsequently, in 1853, a new and extensive wing, corridor, and staircase was erected, by which the extent of the building was doubled.

Ample provision has already been made for about 10,000 volumes of Parliamentary Reports and Blue Books, in anticipation of the House of Commons carrying out the Resolution of its "Select Committee on the distribution of Parliamentary Papers," recognising the claims of free libraries (vested in town council, and supported by rate,) in any such distribution.

The present library rooms are inadequate to hold more than 20,000 volumes, and it is contemplated, as soon as it can be accomplished, to make considerable alteration and additions in both departments.

Total number of books issued from the reference and lending libraries } within the six years - - - - -	289,490
Total number of visitors to the museum - - - - -	1,585,359

SHEFFIELD.

- 1.—Name of City, Town, or Parish?—Borough of Sheffield.
- 2.—Date of formation of Library, and of the Poll taken, if any, under the Libraries and Museums Act?—Library opened to the public 1st February 1856. The poll was taken 6th October 1853.
- 3.—Number of Votes for and against the adoption of the Act, in cases where a Poll has been taken, or result of meeting if no Poll?—Votes for, 838; against, 232.
- 4.—Whether or not the Library includes separate Departments for Reference to and for lending out of books?—It is intended to comprise both, but at present the reference department only is opened. The lending department will be opened in a few weeks.
5. 6.—Number of Volumes in Library of Reference? Number of Volumes in Lending Library, if any?—No separation has yet been made. The total number of volumes at present in the library is about 3,500, but large accessions are constantly being made.
- 7.—Days and Hours of Public Access?—From 10 A. M. to 9.30 P. M. every week-day.

8.—Number

8.—Number of Volumes issued to Readers in the Reference Library in each year since the opening on 1st February 1856?—From 1st February to 1st April, two months, 7,534 volumes.

9.—Number of Volumes issued to Borrowers from the Lending Library in each year since the opening?—None.

10.—Total number of Volumes issued in each year since the opening, and number of Readers each year in the Library of Reference?—Number of readers in the two months, 1,550.

11.—Amount of Sum, if any, subscribed for the formation of the Library, for its enlargement, or for building purposes, independent of the Rate?—No money has been subscribed. There have been donations of books to the amount of about 900 volumes.

12.—Yearly amount of Borough or other Rate appropriated to Library or Museum?—About 700*l*.

13.—General view of the results which have been obtained. Remarks on the working of the Libraries and Museums Act; with information as to any contemplated re-construction, enlargement, or other improvement of the Library or Museum?—The results hitherto have been most cheering and satisfactory.

11 April 1856.

Edw. Bramley, Town Clerk.

WARRINGTON.

1.—Name of City, Town, or Parish?—Borough of Warrington.

2.—Date of formation of Library, and of the Poll taken, if any, under the Libraries and Museums Act?—3d June 1848.

3.—Number of Votes for and against the adoption of the Act in cases where a Poll has been taken, or result of meeting if no Poll?—No poll taken, the institution having been established as a museum under the 8 & 9 Vict. c. 43.

4.—Whether or not the Library includes separate Departments for Reference to and for lending out of Books?—As an inducement to persons to contribute to the support of the museum and library, subscribers of 10*s*. 6*d*. per annum are allowed to have books out of the library; but with this exception it is not yet conducted as a lending library.

5.—Number of Volumes in Library of Reference?—About 5,000 volumes.

6.—Number of Volumes in Lending Library, if any?—*See Answer to No. 4.*

7.—Days and Hours of Public Access?—On Monday, Wednesday, and Saturday, from 10 to 4, and from 6 to half-past 9, to the public, and at all reasonable times for the issue of books to subscribers.

8.—Number of Volumes issued to Readers in the Reference Library in each year since the opening?—The number of works issued to readers in the reading-room has been as follows:

During the year	1848-49	-	-	-	-	-	450
"	1849-50	-	-	-	-	-	720
"	1850-51	-	-	-	-	-	667
"	1851-52	-	-	-	-	-	674
"	1852-53	-	-	-	-	-	508
"	1853-54	-	-	-	-	-	1,244
"	1854-55	-	-	-	-	-	1,797

The reduction in the number of readers in the middle of the period arose from assignable causes, which have been removed.

9.—Number of Volumes issued to Borrowers from the Lending Library in each year since the opening?—The number of works issued to borrowers, as explained in answer to the 4th Query, has been as follows:

During the year	1848-49	-	-	-	-	-	739
"	1849-50	-	-	-	-	-	1,005
"	1850-51	-	-	-	-	-	917
"	1851-52	-	-	-	-	-	968
"	1852-53	-	-	-	-	-	1,150
"	1853-54	-	-	-	-	-	1,397
"	1854-55	-	-	-	-	-	980

10.—Total number of Volumes issued in each year since the opening, and number of Readers each year in the Library of Reference?—No record kept beyond that of which the result is shown in the answers to the two preceding queries.

11.—Amount of Sum, if any, subscribed for the formation of the Library, for its enlargement, or for building purposes, independent of the Rate?—A subscription is at present being raised, and at this time amounts to about 1,100*l.*, which is expected to be considerably increased.

12.—Yearly amount of Borough or other Rate appropriated to Library or Museum?—A halfpenny in the pound, which produces an annual sum gradually increasing with the increase of rateable property in the borough; the first year's rate produced 77*l.* 12*s.* 5*d.*, and the last 99*l.* 12*s.* 2*d.*

13.—General view of the results which have been obtained. Remarks on the working of the Libraries and Museums Act; with information as to any contemplated re-construction, enlargement, or other improvement of the Library or Museum?—The institution consists of a museum and library combined. Of the use made of the library department the above statistics afford a fair representation; but its promoters regard the library as only part of the general scheme of an institution for the promotion of science, literature, and art. To afford an idea of the extent to which it has attracted interest in a population of about 25,000, the following statement is given of the number of visitors, viz.:

During the year 1848-49	-	-	-	-	-	7,731
" 1849-50	-	-	-	-	-	7,928
" 1850-51	-	-	-	-	-	10,139
" 1851-52	-	-	-	-	-	12,915
" 1852-53	-	-	-	-	-	12,115
" 1853-54	-	-	-	-	-	13,210
" 1854-55	-	-	-	-	-	11,078

The reason of the decrease in the last year probably is, that from the increase of specimens they may now be considered rather warehoused than exhibited, and there is no room for a free circulation of visitors round the cases. A new museum is in course of erection, the principal portion of it being already roofed in. Its cost will be about 2,400*l.*, exclusive of the site, which is given by Colonel Wilson Patten.

7 May 1856.

Jno. G. Marsh, Town Clerk.

WINCHESTER.

1.—Name of City, Town, or Parish?—City of Winchester.

2.—Date of formation of Library, and of the Poll taken, if any, under the Libraries and Museums Act?—1851. Poll taken.

3.—Number of Votes for and against the adoption of the Act in cases where a Poll has been taken, or result of meeting if no Poll?—337 in favour; 13 against.

4.—Whether or not the Library includes separate Departments for Reference to and for lending out of Books?—The library does not include a separate department, but a separate room from the museum.

5.—Number of Volumes in Library of Reference?—75.

6.—Number of Volumes in Lending Library, if any?—718.

7.—Days and Hours of Public Access?—Three days in the week, from 10 A. M. to half an hour before sunset.

8.—Number of Volumes issued to Readers in the Reference Library in each year since the opening?—No account taken.

9.—Number of Volumes issued to Borrowers from the Lending Library in each year since the opening?—From 25th March to 31st December 1854, 298; from 1st January to 31st December 1855, 440; from 1st January to 1st April 1856, 460.

10.—Total number of Volumes issued in each year since the opening, and number of Readers each year in the Library of Reference?—No account taken by curator.

11.—Amount

11.—Amount of Sum, if any, subscribed for the formation of the Library, for its enlargement, or for building purposes, independent of the Rate?—Not any.

12. Yearly amount of Borough or other Rate appropriated to Library or Museum?—
£. 91. 8 s. 3 d. appropriated to the museum.

13.—General view of the results which have been obtained. Remarks on the working of the Libraries and Museums Act; with information as to any contemplated re-construction, enlargement, or other improvement of the Library or Museum?—Books obtainable by a guarantee, signed by town council or museum committee. To this date no book lost; very little injury; in general books returned in good time. Smallness of town cannot support both museum and library effectually.

CORK, ENNIS, AND LIMERICK.

(No Returns Received.)

PUBLIC LIBRARIES.

RETURNS from *Birkenhead, Birmingham, Bolton, Cambridge, Cheltenham, Exeter, Hertford, Islington, Kidderminster, Liverpool, London, Manchester, Norwich, Oxford, St. Helen's, Salford, Sheffield, Warrington, Winchester; and Ennis, Cork, and Waterford, in Ireland*, relating to the Establishment or Rejection of FREE PUBLIC LIBRARIES, MUSEUMS, or SCHOOLS OF ART, proposed under the English or Irish Public Libraries Act.

(*Mr. Ewart.*)

*Ordered by The House of Commons, to be Printed,
19 May 1856.*

PUBLIC LIBRARIES.

FURTHER RETURN to an Address of the Honourable The House of Commons,
dated 21 April 1856:—for,

“ RETURN from *Cheltenham*, and *Ennis*, *Cork*, and *Limerick*, in *Ireland*, showing the following Details as to the Establishment or Rejection of any PUBLIC LIBRARIES, MUSEUMS, or SCHOOLS OF ART which may have been proposed under the English or Irish Public Libraries Act :—

Name of City, Town, or Parish.	Date of Formation of Library, and of the Poll taken, if any, under the Libraries and Museums Act.	Number of Votes for and against the Adoption of the Act in cases where a Poll has been taken, or Result of Meeting if no Poll.	Whether or not the Library includes separate Departments for Reference to and for Lending out of Books.	Number of Volumes in Library of Reference.	Number of Volumes in Lending Library, if any.	Days and Hours of Public Access.	Number of Volumes issued to Readers in the Reference Library in each Year since the Opening.	Number of Volumes issued to Borrowers from the Lending Library in each Year since the Opening.	Total Number of Volumes issued in each Year since the Opening, and Number of Readers each Year in the Library of Reference.	Amount of Sum, if any, Subscribed for the Formation of the Library, for its Enlargement, or for Building Purposes, independent of the Rate.	Yearly Amount of Borough or other Rate appropriated to Library or Museum.	General View of the Results which have been obtained. Remarks on the Working of the Libraries and Museums Act ; with Information as to any contemplated Re-construction, Enlargement, or other Improvement of the Library or Museum.”

RETURN from *Ennis*, *Cork*, and *Limerick*, in *Ireland*, as to the Establishment or Rejection of any PUBLIC LIBRARIES, MUSEUMS, or SCHOOLS OF ART which may have been proposed under the English or Irish Public Libraries Act.

C O R K.

- 1.—Name of City, Town, or Parish ?—Cork.
- 2.—Date of formation of Library, and of the Poll taken, if any, under the Libraries and Museums Act ?—None.
- 12 & 13.—Yearly amount of Borough or other Rate appropriated to Library or Museum ? General view of the results which have been obtained. Remarks on the working of the Libraries and Museums Act ; with information as to any contemplated re-construction, enlargement, or other improvement of the Library or Museum ?—See Note.

Note.—At a public meeting of the ratepayers, held in the City Court House, the Right Worshipful the Mayor of Cork presiding, on the 8th November, 1855, a School of Design was unanimously adopted, and a rate at one halfpenny in the year, in the pound, on the valuation, was ordered for its maintenance. The school was opened on the 8th of January 1856, and is now attended by 170 students, chiefly of the mechanic class, morning and evening; the number has steadily increased, and there is a library of 250 volumes on art, free to those students attached to the school.

John Franklin, Mayor's Secretary.

3 May 1856.

E N N I S.

- 1.—Name of City, Town, or Parish ?—Ennis, county Clare.
- 2.—Date of Formation of Library, and of the Poll taken, if any, under the Libraries and Museums Act ?—16th October 1855.
- 3.—Number of Votes for and against the adoption of the Act in cases where a Poll has been taken, or result of meeting if no Poll ?—No poll taken or demanded. Meeting unanimous for the adoption of the Act.

4, 5, 6, 7, 8, 9. & 10.—Whether or not the Library includes separate Departments for Reference to and for lending out of Books ? Number of Volumes in Library of Reference ? Number of Volumes in Lending Library, if any ? Days and Hours of Public Access ? Number of Volumes issued to Readers in the Reference Library in each year since the opening ? Number of Volumes issued to Borrowers from the Lending Library in each year since the opening ? Total number of Volumes issued in each year since the opening, and number of Readers each year in the Library of Reference ?—These queries cannot be

answered at present, inasmuch as there was no suitable place in the town to open a library, and the committee have decided on building for the purpose. This is to be commenced after the summer assizes.

11.—Amount of Sum, if any, subscribed for the formation of the Library, for its enlargement, or for building purposes, independent of the Rate?—A sum of 354*l.* 2*s.* has been already voluntarily subscribed within a very short time. We expect to get as much more.

12.—Yearly amount of Borough or other Rate appropriated to Library or Museum?—24*l.* 14*s.* — $\frac{1}{2}$ *d.*

13.—General view of the results which have been obtained? Remarks on the working of the Libraries' and Museums Act; with information as to any contemplated re-construction, enlargement, or other improvement of the Library or Museum?—See answer to No. 3.

26 April 1856.

(signed) *John Burton*,
Chairman, Ennis Town Commissioners.

LIMERICK.

Sir,

Town Hall, Limerick, 26 April 1856.

I HAVE the honour to acknowledge receipt of your letter of 24th, enclosing a blank return to be filled in, as regards this city, in reference to public libraries; and I have to state that, to this time, no library has been established in Limerick.

A public meeting for the object has been called, and will be held on 8th May, of the result of which I shall take care to inform you.

I am, &c.
(signed) *James Spaight*,
Mayor of Limerick.

To Colonel Larcom, Secretary,
Castle, Dublin.

PUBLIC LIBRARIES.

RETURN from *Ennis, Cork, and Limerick*, in
Ireland, as to the Establishment or Rejection of
any PUBLIC LIBRARIES, MUSEUMS, or SCHOOLS
OF ART, which may have been proposed under
the English or Irish Public Libraries Act.

(*Mr.ewart.*)

Ordered, by The House of Commons, to be Printed,
19 May 1856.

AGRICULTURAL STATISTICS (SCOTLAND).

COPY of REPORT of the HIGHLAND and AGRICULTURAL SOCIETY of
Scotland for 1855; and, COPY of SUPPLEMENTARY REPORT.

PRESENTED TO PARLIAMENT BY HER MAJESTY'S COMMAND.

REPORT of the HIGHLAND and AGRICULTURAL SOCIETY of *Scotland* to the
BOARD OF TRADE, on the AGRICULTURAL STATISTICS of *Scotland*, for the
Year 1855.

Highland and Agricultural Society of Scotland,
Edinburgh, 11 December 1855.

Sir,

IN fulfilment of the duty intrusted by the Lords of the Committee of Privy Council for Trade to the Highland and Agricultural Society, I have the honour of forwarding to my Lords the statistical returns of the Agriculture of Scotland for 1855.

The five Tables appended are framed on the same principle as those published last year. The first four are applicable to counties, and the fifth refers to districts or subdivisions of counties.

No. 1 contains the number of occupants and the acreage in tillage of agricultural tenements valued at rentals of 10*l.* or 20*l.*, according to the counties in which they are situated.

No. 2. The amount of stock possessed by these occupants.

No. 3. The gross estimated produce of the principal cereal and root crops.

No. 4. The estimated average produce per acre of the same crops.

No. 5. The estimated averages per acre which have been reported for each district into which counties are subdivided.

The list of parishes composing the different districts is attached; and I was desirous of adding to it the substance of reports by enumerators, respecting the weight per bushel, and the general quality of the crops in their respective districts. I find, however, that further correspondence is necessary to complete my information; and being unwilling to defer the publication of the Tables, I shall reserve that part of the report for a supplementary letter. I may, in the meantime, state that the weight of grain is generally deficient.

It will be observed that Tables 1, 3, 4, and 5, contain double columns, indicating the acreage, estimated produce, and averages per acre for 1854 as well as for 1855. Table No. 2, gives a duplicate statement only of the total amount of stock, the schedule for stock having been so much altered since 1854, that the columns cannot be well contrasted. Indeed, before instituting a comparison between the returns for the two years, it should be borne in mind that the mode of taking them has in several respects been considerably changed, and that the results cannot, therefore, entirely correspond. As some of the differences may be liable to an incorrect construction, I shall endeavour to notice and explain the most material of them:—

I.—OCCUPANTS.

The returns of 1854 did not indicate the number of occupants; but, in the report then submitted to my Lords, I stated that “in round numbers about 50,000 schedules were issued, and of these about 100 are unaccounted for.”

I have this year endeavoured to arrive at more exact results regarding this part of the inquiry, and to restrict the list of occupants to those whose status is purely agricultural, by striking off the names of householders, feuars, owners of villas, &c. The number has further been reduced by scheduling together any number of farms lying in the same parish and leased by the same individual, thus regulating the roll by the number of occupants, and not of tenements. Woods form no part of the present inquiry; there is, consequently, a further diminution corresponding to the number of persons whose returns were last year confined to woods. Effect having been given to these modifications, the list contains 4,340 occupants rented at and above 20 *l.* in the counties of Argyll, Caithness, Inverness, Orkney and Zetland, Ross and Cromarty, and Sutherland, and in the island of Arran, and 39,127 rented at 10 *l.* and upwards in the remaining counties; and I have great pleasure in reporting to my Lords that the returns of acreage and stock may be regarded as complete for the whole number of 43,467, with the exception of one farmer in Argyllshire, and four persons occupying small portions of land in Aberdeenshire. The former has twice forwarded his schedule, but it has miscarried, and his return could easily be obtained were I to incur the delay attending a correspondence at this season with one in a remote insular locality. The four cases of omission in Aberdeenshire do not together involve a difference of many acres, and being unimportant it is not necessary to defer the report on that account.*

I do not mean to affirm that information was always voluntarily tendered, or that there have not been instances where it was refused. An entire absence of opposition is not to be looked for in connexion with such a measure, but its extent has been singularly and satisfactorily minute. There were no exact means last year for determining this point, or for ascertaining how many returns had been made by enumerators in consequence of refusals; I have now, however, obtained reports as to this from every district, which enable me to state that in 13 counties, though there may have been instances of neglect and oversight, there was not one of absolute refusal and opposition; while in the other 19 counties there were about 60 cases of that character. I cannot close this section of the report without repeating what I was last year enabled to state respecting the manner in which the Scotch farmers, as a body, have recognised the importance and utility of statistical information, by readily and faithfully affording the returns required, and it is due to them to observe that the slender minority in opposition does not entirely consist of their class; I regret to say that it comprises the names of landlords whose influence might have been looked for in an opposite direction, but whose example has been fortunately disregarded by their tenants.

II.—ACREAGE.

The gross returns of acreage published last year cannot be set against those of 1855, inasmuch as, for reasons already made public, six of the columns employed in 1854 were deleted from the schedule of 1855. The corresponding columns for the two years, therefore, are only contrasted; but in one important point even these do not afford data for a fair comparison as regards the gross results. The schedule for 1854 contained a column for "*grass under rotation*," and another for "*permanent pasture*." It is difficult sometimes to draw a line between these, and, consequently, a considerable extent which had been, and again may be, under the plough, was formerly scheduled as "*permanent pasture*." This year the returns of acreage are limited to tillage, the column for "*permanent pasture*" having been omitted, and instructions given to schedule as "*grass and hay under rotation*" all land "*which, in the ordinary rotation or course of cropping of the farm, will sooner or later be again broken up*." The result has been to swell the column for grass under rotation by the transference to it of much which last year appeared as permanent pasture; the difference thus created amounts to 82,253 $\frac{1}{2}$ acres, and will be found to tell more particularly in the dairy districts.

There are a few minor discrepancies traced to errors of a character which cannot

* The returns of these four parties have since been obtained, and are now included in the Tables.

cannot always be guarded against, and which occurred last year. One of these was caused by a double calculation in my own office, and slightly affected the breadth of oats in Banffshire. In Selkirkshire also the acreage was, to a trifling extent, too high in 1854, owing to a double return by a tenant. Caithness shows an apparent decrease of acreage and stock, which is accounted for by the excision of a considerable number of occupants rented at from 10 *l.* to 20 *l.* who before were on the list. Inverness exhibits a deficit, and Nairn an excess on the returns of last year, produced by the transference of the parish of Moy from the one county to the other, to facilitate district arrangements. In other respects, it is conceived that the returns for the two years generally correspond, if allowance be made for such fluctuations in cropping as are fairly attributable to, and must ever occur in consequence of prices, weather, and other accidental but inevitable influences. The green crops, particularly turnips, show a large increase, indicating probably a greater breadth in preparation for grain; but the extent under cereals is nearly the same, though the distribution of the different crops varies. Wheat has increased by 23,084½ acres. Barley has decreased by 21,424½. There is a trifling difference in favour of oats, and against the other crops; but the gross returns for the two years, as regards the acreage under wheat, barley, oats, rye, bere, beans, and pease, come within 250½ acres of each other. In 1854 there were 1,374,515½, and in 1855, 1,374,765½ acres.

I have to express my regret that, owing partly to circumstances personal to myself which have already been explained to my Lords, and partly to a desire that the returns should be as complete as possible, I did not succeed in publishing a statement of acreage separately and at an earlier period; but, from the increased facilities now experienced in working the measure, I foresee no difficulty hereafter in giving effect to the wish which has been expressed by my Lords on this point; though, to prevent disappointment, I would take the liberty of recommending that the schedules should be issued on the 1st of June instead of the 1st of July.

In accordance with my instructions, the general inquiry into the acreage and stock in the hands of tenants below the 10 *l.* and the 20 *l.* rental has not been repeated. Though the number of such occupants is great, the statistics of their holdings are unimportant, and not being subject to sudden fluctuations, it was conceived that the results obtained last year may with safety be re-adopted.

III.—Stock.

The gross returns of stock at first sight exhibit a startling excess over those of last year, but the difference is almost exclusively confined to horses and sheep, and is easily accounted for. In 1854 there was but one column for horses, under which in general only the animals employed on the farm were returned; now there are three columns embracing horses of all ages and descriptions, and there is consequently a larger return. The great difference, however, is in the number of sheep. In 1854 there was no column for lambs, which, by the instructions appended to the schedule, should have been returned with ewes and wethers. Many overlooked this direction, and, seeing no mention of lambs in the schedule, omitted them; but as there is now a special column, the return has been general, reducing apparently the number of ewes and wethers, but adding to the gross amount of sheep stock. The increase on the total stock this year is 937,911; while that on horses and sheep alone is 928,299.

IV.—ESTIMATES OF PRODUCE.

The system adopted in 1854 for obtaining estimates of the crops has been continued. In discharge of this important duty, each enumerator was assisted by a committee, composed of experienced farmers from the different parishes of his district, whose attention had been directed to the state of the crops both before and after harvest, and whose reports are restricted to the localities with which they are immediately connected. With the view of having the estimates taken about the same date and under similar circumstances, and of providing time sufficient for testing the character of the crops in the barn, enumerators were this year instructed to call their committees together not earlier than the 15th,

nor later than the 30th November, and to draw up their reports within that period.

Another regulation was introduced in order to give greater uniformity to the estimates, as well as to embrace the whole produce of the farm. Having ascertained that, in 1854, the light or inferior grain, which is usually consumed on the farm, had in many cases been excluded from the estimates, directions were given to enumerators to include it, by reducing it to its equivalent in good grain, according to marketable value, and by adding it to the average produce per acre. To a certain extent this interferes with a comparison between the averages of the two years. I am unable to determine the exact increase this creates, or to state the number of districts in which it has had effect, but it may be assumed that the light grain was generally omitted last year, and that a certain deduction must, therefore, on a comparison, be allowed from the averages of 1855.

As the addition of fractional parts of pecks to the averages may be looked on as too minute an attempt at accuracy for an estimate, I should explain that these fractions were not reported by enumerators, but brought out in converting to imperial measurement averages made according to Scotch.

Having endeavoured to notice the differences observable between the returns of the two years, I may be permitted to advert to the advantages consequent on the changes by which these differences have been caused.

The list of occupants has been purged and corrected, and now represents the holders of proper agricultural tenements rented at and above 10 *l.* or 20 *l.*, according to the counties in which they are situated. The returns of acreage, though less comprehensive than those of 1854, indicate the extent of land under a rotation of tillage with greater accuracy than could be claimed for the returns made formerly in the columns for permanent pasture, sheep-walks, wood, &c. The deletion of these columns may have been objected to as tending to circumscribe the scope of the inquiry, but, so long as the Ordnance Survey of Scotland is incomplete, they cannot be filled, in many districts, with even an approximation to accuracy; and, notwithstanding the care with which their incomplete character was explained, they were, and would continue to be, too often accepted as correct, and used as data for erroneous conclusions. The alterations in the columns for horses and sheep have produced fuller returns of stock. And, finally, a greater degree of uniformity has been given to the estimates of produce.

I have again the pleasure of being called upon to report the able, judicious, and satisfactory manner in which the district enumerators have discharged their important duties, whether as regards the completion of the returns, or the careful preparation of the estimates of produce; and it is right that the attention of my Lords should be particularly directed to the services freely and gratuitously rendered by the members of committee. These gentlemen constitute a selected body of above 1,000 of the tenant-farmers of Scotland, and their assistance is not only of the greatest value in obtaining correct estimates of produce, but their co-operation stamps the statistical inquiry with an amount of agricultural approbation, and lends to it a weight of agricultural influence, which have materially conduced to its success.

I have, &c.

(signed) *Jn. Hall Maxwell.*

James Booth, Esq.
Principal Secretary of the Board of Trade.

TABLE No. 1.—ACREAGE under TILLAGE.

COUNTIES.	Occu- pants.	Total Acreage.		Wheat.		Barley.		Oats.		Rye.		Bere.		Beans.		Pease.		Vetches.	
		1855.	1854.	1855.	1854.	1855.	1854.	1855.	1854.	1855.	1854.	1855.	1854.	1855.	1854.	1855.	1854.	1855.	
1. Aberdeen	7,326	479,058	475,427	5,409	3,222	7,109	8,138	170,087	171,408	225	313	4,741	5,322	324	331	262	1,021	826	
2. *Argyll	1,620	80,953	78,790	427	266	1,340	1,658	22,892	24,252	374	551	1,814	1,888	636	531	104	150	116	
3. Ayr	3,939	258,154	247,884	12,847	11,187	682	802	61,648	63,445	361	356	288	217	34	34	28	420	973	
4. Banff	1,719	115,214	115,425	1,173	988	3,649	4,190	41,404	42,932	38	34	790	864	80	131	97	357	265	
5. Berwick	766	146,944	145,547	9,982	10,003	15,119	16,376	31,793	31,892	54	24	57	33	1,613	1,685	668	880	837	
6. *Bute	138	12,064	11,783	882	571	154	245	2,680	2,773	5	17	183	159	11	11	25	25	19	
7. *Arran	152	6,086	5,900	186	138	17	44	1,661	1,730	30	54	183	159	118	139	40	3	—	
8. *Cathness	504	47,854	53,497	168	129	243	265	18,288	21,076	6	5	1,083	2,710	118	139	32	252	236	
9. *Dumfries	225	19,079	16,966	2,225	1,864	1,780	1,896	9,971	9,915	—	—	6	14	715	1,478	8	143	155	
10. Dumfries	630	42,256	37,840	2,099	1,628	957	1,418	9,904	9,915	28	59	27	23	512	621	24	164	157	
11. Edinburgh	1,994	174,363	174,254	3,244	3,303	2,578	3,308	50,439	49,515	118	154	34	50	1,426	1,551	185	1,135	1,080	
12. Elgin	1,159	79,853	77,401	9,113	7,412	10,297	11,212	23,488	22,852	—	—	162	50	84	56	224	240	231	
13. Fife	1,973	218,534	212,806	26,952	24,252	8,508	8,916	17,374	16,887	471	409	494	512	84	84	718	1,491	1,397	
14. Forfar	2,162	215,270	213,878	16,335	12,795	25,934	27,937	44,137	43,591	618	417	34	16	516	690	271	1,393	1,397	
15. Haddington	462	101,528	98,977	17,472	16,881	10,856	12,086	50,896	50,995	184	111	337	236	3,441	3,894	385	1,058	993	
16. Inverness	749	42,030	44,242	1,530	1,684	2,220	2,660	16,692	15,668	32	50	44	40	8,930	8,620	170	1,058	993	
17. Kincardine	1,407	101,458	97,161	2,767	2,327	7,598	7,815	13,704	13,674	125	141	1,034	1,014	67	85	162	188	141	
18. Kinross	311	33,132	32,869	909	448	2,867	3,136	29,785	29,451	173	62	678	684	460	474	50	228	182	
19. Kirkcubright	1,414	124,821	124,128	1,715	1,895	1,382	1,848	8,030	8,234	9	15	1	9	134	139	24	230	199	
20. Lanark	3,133	206,405	190,160	7,582	6,440	2,037	2,990	33,858	32,147	40	22	19	57	395	487	4	63	73	
21. Linlithgow	464	52,785	50,424	3,792	2,850	4,057	4,653	54,738	56,116	68	164	369	252	3,844	3,735	362	1,670	1,581	
22. Nairn	428	29,553	27,294	1,714	1,867	3,043	3,221	12,389	12,888	3	35	8	5	1,657	1,763	22	416	402	
23. *Orkney	262	23,989	19,473	15	7	82	145	7,752	6,649	25	119	87	31	105	25	100	70	62	
24. *Perth	39	1,206	771	104	53	16	4	7,362	6,406	11	70	2,931	2,849	5	3	5	34	45	
25. *Perth	314	36,436	34,089	53	17	19,318	22,710	380	258	—	—	70	72	19	3	140	227	189	
26. *Perth	3,737	280,829	255,587	23,201	17,893	428	421	69,010	62,712	113	89	773	502	3,603	3,788	769	919	852	
27. *Perth	1,249	75,213	66,434	4,405	3,973	6,182	7,387	16,392	16,357	12	37	84	55	1,589	1,438	26	192	139	
28. *Perth	873	70,513	63,919	8,969	7,527	6,182	7,387	16,392	16,645	149	161	220	163	515	561	561	840	878	
29. *Perth	1,027	134,781	126,249	7,183	6,903	6,773	7,387	29,198	28,381	38	88	10	6	769	962	574	574	468	
30. *Perth	171	11,134	11,972	118	51	677	933	2,963	3,456	—	—	7	—	93	18	32	49	93	
31. *Perth	1,483	91,400	85,532	4,986	3,987	7,373	7,373	22,378	22,028	25	101	18	47	4,776	4,545	30	616	469	
32. *Perth	141	10,674	10,507	255	200	1,051	1,349	2,461	2,580	16	11	97	55	—	—	17	71	64	
33. *Perth	1,140	127,880	118,053	7,343	7,235	1,589	2,144	34,602	33,255	150	115	237	233	1,098	1,171	14	183	171	
TOTAL	43,467	3,530,068	3,431,485	131,300	108,216	186,082	207,507	933,662	932,094	3,632	3,809	17,263	18,118	37,308	37,702	5,456	15,068	13,442	

* In the Counties marked with an asterisk there are no Returns from occupiers whose rent is below 20*l.*; in the other Counties all at and above a rent of 10*l.* are included.

REPORTS RELATING TO

TABLE No. 1.—Acreage under Tillage—*continued*.

COUNTIES.	Turnips.		Potatoes.		Mangold.		Carrots.		Cabbage.		Flax.		Turnip Seed.		Any other Crop.*		Bare Fallow.		Grass and Hay under Rotation.	
	1855.	1854.	1855.	1854.	1855.	1854.	1855.	1854.	1855.	1854.	1855.	1854.	1855.	1854.	1855.	1854.	1855.	1854.	1855.	
1. Aberdeen	79,012	78,042	7,498	7,210	16	17	70	41	98	85	510	322	234	227	121	-	1,024	1,067	200,665	198,587
2. *Argyll	6,346	5,623	5,178	6,179	33	28	17	23	27	23	14	26	38	30	19	-	1,343	1,327	40,303	36,151
3. Argyll	10,480	15,158	8,166	8,386	828	717	307	322	263	400	69	404	46	62	63	-	944	988	151,216	141,472
4. Banff	17,412	17,816	2,150	2,370	9	6	5	3	14	14	58	2	92	49	11	-	426	450	43,422	45,764
5. Berwick	26,988	26,388	2,104	1,892	57	52	14	15	11	6	2	10	171	88	153	-	1,574	1,076	55,702	53,094
6. *Boke	1,188	1,101	625	673	4	5	-	-	5	2	-	-	4	-	-	-	55	15	6,471	6,353
7. *Barran	421	408	342	403	10	22	4	-	4	9	-	-	5	1	-	-	105	156	2,588	2,588
8. *Barran	7,326	7,752	1,442	1,403	-	23	-	-	4	-	31	12	14	24	-	-	310	330	3,002	19,043
9. *Barran	1,892	1,692	32	310	18	6	8	-	4	-	-	-	16	8	-	-	384	462	18,076	18,076
10. *Barran	2,507	2,419	37	2,368	40	95	6	45	24	58	-	-	70	59	7	-	635	247	22,536	18,930
11. *Barran	20,684	19,788	6,300	7,247	96	77	38	62	75	89	-	-	187	155	353	-	655	897	88,902	89,084
12. *Barran	13,802	14,288	6,740	5,518	7	11	5	-	24	19	1	2	53	11	12	-	441	207	35,304	33,373
13. *Barran	11,907	11,140	3,717	4,120	103	78	33	27	15	24	428	1,048	46	16	39	-	251	207	28,519	27,102
14. *Barran	28,991	27,961	17,355	14,480	114	89	122	103	25	32	3	136	298	202	51	-	2,451	2,451	65,817	62,749
15. *Barran	32,518	32,498	14,358	12,523	114	89	122	103	25	32	3	136	298	202	51	-	2,451	2,451	65,817	62,749
16. *Barran	16,063	15,842	6,451	6,443	16	10	2	-	15	24	-	-	4	11	-	-	1,207	1,684	75,513	77,349
17. *Barran	5,286	5,135	2,016	2,043	6	5	-	-	9	8	-	-	4	20	18	-	506	572	26,887	25,492
18. *Barran	16,690	16,087	2,987	2,643	1	1	28	21	7	2	76	37	44	15	-	-	923	310	30,584	30,961
19. *Barran	1,053	853	1,053	853	58	54	31	45	7	4	28	134	16	15	-	-	113	372	15,483	15,160
20. *Barran	4,270	4,141	584	3,349	80	58	80	23	6	4	-	-	37	29	15	-	294	361	69,399	70,278
21. *Barran	14,555	13,592	2,965	3,349	28	33	10	6	275	239	746	1,275	11	10	44	-	1,515	1,519	113,476	97,120
22. *Barran	11,341	10,885	8,202	8,016	5	4	-	-	10	10	169	187	70	57	-	-	520	670	22,743	20,358
23. *Barran	4,983	4,856	1,935	1,927	5	4	-	-	3	6	-	-	8	13	-	-	165	143	10,320	9,292
24. *Barran	4,407	4,048	1,542	1,701	5	4	-	-	34	30	-	-	46	23	6	-	232	314	8,297	5,954
25. *Barran	3,016	2,444	1,301	1,073	1	-	-	-	6	5	-	-	-	-	-	-	7	30	535	232
26. *Barran	111	100	956	842	4	-	-	-	1	-	-	-	5	-	-	-	83	111	17,615	16,594
27. *Barran	5,265	5,363	18,171	15,987	19	25	1	1	1	30	-	-	191	108	9	-	2,589	2,589	98,057	97,153
28. *Barran	31,351	30,237	18,171	15,987	120	67	20	31	33	41	65	136	11	10	32	-	302	324	43,563	43,563
29. *Barran	3,334	2,995	5,594	5,500	14	23	1	-	4	8	-	-	37	8	6	-	704	777	20,491	19,641
30. *Barran	10,387	10,407	4,501	5,393	19	23	5	6	13	8	-	-	81	59	90	-	741	863	57,320	48,575
31. *Barran	24,080	23,990	1,760	1,729	19	28	-	-	-	-	-	-	-	-	-	-	1,02	139	39,055	34,822
32. *Barran	1,840	2,032	1,196	1,179	-	-	-	-	-	-	-	-	-	-	-	-	1,720	1,961	5,048	5,127
33. *Barran	5,963	5,432	3,607	3,321	14	10	9	7	35	37	770	1,372	98	20	-	-	43	85	39,055	34,822
34. *Barran	1,893	1,852	371	434	-	-	-	-	2	3	1	-	3	5	-	-	845	753	4,446	3,996
35. *Barran	15,289	13,891	3,843	4,783	520	302	310	336	44	45	1	7	54	26	24	-	-	-	61,658	58,434
TOTAL	449,404	433,915	146,909	143,032	2,209	1,946	1,191	1,218	1,209	1,395	3,461	6,670	1,998	1,429	1,223	-	22,462	26,188	1,510,044	1,427,790

* In the Counties marked with an asterisk there are no Returns from occupiers whose rent is below 20 £.; in the other Counties all at and above a rent of 10 £. are included.

† Generally Rape.

TABLE No. 2.—Stock.

C O U N T I E S.	Horses for Agricultural Purposes above 3 Years old.	Horses for Agricultural Purposes under 3 Years old.	All other Horses.	Milk Cows.	Other Cattle.	Calves.	Sheep of all Ages for Breeding.	Sheep of all Ages for Feeding.	Lambs, Produce of 1855.	Swine.	Total Stock.	
											1855.	1854.
1. Aberdeen	16,203	3,362	2,709	34,860	73,995	31,817	38,109	43,230	26,060	8,673	281,027	259,668
2. Argyll	6,829	1,780	1,086	18,796	28,580	12,992	412,884	151,641	249,454	3,458	884,377	731,121
3. Argyll	6,804	1,812	1,086	39,286	28,809	15,913	123,525	38,444	88,404	12,483	351,566	304,169
4. Banff	4,405	1,025	705	8,512	17,174	7,947	16,318	9,694	11,729	2,987	80,486	74,859
5. Berwick	4,182	1,100	990	3,911	9,569	4,213	91,300	54,443	94,377	4,290	268,380	240,088
6. Bute	390	208	38	1,592	1,844	964	3,873	2,023	3,018	426	12,876	12,781
6. { Arran	299	64	26	1,213	1,142	660	12,925	3,531	9,174	360	29,394	24,797
7. Caithness	2,004	471	314	3,908	7,013	3,738	29,744	19,083	21,610	1,149	89,044	96,939
8. Clackmannan	731	205	186	1,059	2,704	868	6,896	3,800	4,865	998	22,492	21,235
9. Dumbarton	1,318	549	319	5,110	5,745	2,389	27,322	12,645	21,075	1,042	77,414	58,432
10. Dumfries	5,304	1,795	1,317	14,025	24,217	9,613	241,505	37,854	178,631	14,374	528,635	436,866
11. Edinburgh	3,300	674	938	5,352	8,801	2,749	66,638	26,123	54,792	5,225	174,672	136,282
12. Elgin	3,326	720	545	5,964	11,162	5,303	28,736	14,171	20,856	4,074	95,047	85,471
13. Fife	8,224	2,321	1,496	8,759	23,845	8,455	12,708	35,630	12,778	8,363	128,059	128,122
14. Forfar	7,447	1,750	1,220	12,206	27,410	11,232	28,989	50,059	22,171	6,383	108,927	169,404
15. Haddington	3,263	518	697	2,069	5,508	1,627	29,003	29,447	28,403	4,676	105,214	95,546
16. Inverness	2,330	634	521	8,301	9,758	6,002	285,919	143,156	138,619	1,687	596,907	568,404
17. Kincardine	3,177	647	554	6,801	13,940	6,653	8,987	12,736	5,394	2,705	61,624	67,269
18. Kinross	1,630	522	138	1,599	5,002	2,023	6,869	9,398	6,720	948	34,258	33,366
19. Kirkcudbright	3,745	1,466	862	9,206	24,434	7,118	134,786	44,945	118,517	7,252	346,731	295,124
20. Lanark	5,704	1,336	1,425	30,186	20,386	10,129	86,291	21,135	69,193	7,666	253,451	203,582
21. Linlithgow	5,087	434	313	3,434	5,840	1,975	2,861	8,755	30,752	1,524	30,752	29,539
22. Nairn	1,410	289	127	2,275	4,137	1,892	21,316	6,914	10,257	1,489	50,106	22,818
23. { Orkney	1,314	400	185	2,538	3,417	2,173	5,083	1,414	4,318	1,397	22,179	16,734
23. { Zetland	74	9	465	298	780	182	3,318	843	1,684	50	7,703	5,985
24. Peebles	975	238	190	2,581	3,037	1,736	89,708	21,470	61,533	1,215	182,692	142,720
25. Perth	10,863	2,844	1,879	22,199	40,739	20,032	248,927	125,455	170,465	9,039	652,442	585,214
26. Renfrew	2,272	744	607	3,595	8,297	3,595	10,515	6,139	9,196	1,808	54,794	46,991
27. Ross and Cromarty	3,173	723	518	11,621	8,997	4,008	143,859	78,715	65,441	4,557	313,176	276,027
28. Roxburgh	3,710	752	1,008	4,462	9,461	4,008	232,559	40,010	176,231	4,271	198,173	110,239
29. Selkirk	397	71	122	697	1,012	444	79,155	3,577	52,896	322	138,173	96,071
30. Stirling	1,106	128	648	8,721	14,533	5,858	42,909	13,919	29,685	2,488	122,392	122,392
31. Sutherland	565	128	221	1,188	1,849	655	91,443	6,275	47,895	550	205,659	167,783
32. Wigton	4,018	1,393	668	10,697	17,985	8,181	42,960	13,342	32,419	6,001	137,664	121,671
TOTAL	121,190	32,100	23,939	298,463	469,309	207,044	2,707,950	1,138,521	1,848,429	134,350	6,981,295	6,043,384

REPORTS RELATING TO

TABLE No. 3.—ESTIMATE of GROSS PRODUCE per County.

C O U N T I E S.	Wheat.		Barley.		Oats.		Bere.		Beans and Pease.*		Turnips.		Potatoes.	
	1855.	1854.	1855.	1854.	1855.	1854.	1855.	1854.	1855.	1854.	1855.	1854.	1855.	1854.
	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Tons.	Tons.	Tons.	Tons.
1. Aberdeen	149,106	91,095	290,154	303,149	5,347,118	6,170,688	160,314	204,925	18,268	11,096	1,232,007	1,205,756	42,996	30,645
2. Argyll	13,394	7,315	40,619	56,795	705,375	806,395	59,993	65,144	21,641	15,147	103,444	84,907	26,412	10,504
3. Ar	333,232	313,250	23,342	25,860	2,369,005	2,553,671	10,557	8,038	97,460	98,924	273,168	221,314	34,503	27,675
4. Banff	31,531	29,640	128,864	160,297	1,273,196	1,590,235	22,546	30,482	7,952	4,552	248,781	250,496	11,174	7,702
5. Berwick	274,526	292,602	488,549	629,816	1,134,575	1,315,575	2,063	1,273	61,246	47,187	346,703	405,067	10,201	9,935
6. Bute	25,399	19,403	5,890	9,678	88,297	110,717	-	-	266	140	18,511	18,111	3,432	1,593
7. Caithness	4,088	4,379	619	1,974	42,154	49,139	4,665	7,086	3,528	4,403	4,344	6,497	1,493	671
8. Clackmannan	5,607	4,644	7,609	9,549	613,799	747,800	56,292	98,924	-	-	120,787	143,416	5,931	8,310
9. Dumbarton	62,314	59,189	36,984	62,568	133,054	147,800	200	-	44,826	38,434	31,248	26,564	1,701	806
10. Dumfriesshire	57,722	48,440	30,624	47,503	341,697	330,084	654	485	17,246	17,246	45,564	37,502	13,673	9,000
11. Edinburgh	71,307	75,148	76,051	98,430	1,480,250	1,633,995	903	616	16,028	16,280	294,297	249,338	29,612	21,741
12. Elgin	273,307	262,128	376,502	454,116	830,915	868,376	6,968	1,582	47,915	48,468	204,988	245,762	39,739	26,212
13. Fife	203,871	203,871	280,764	384,378	507,773	593,266	13,104	16,408	7,273	1,856	146,007	149,279	18,585	9,084
14. Forfar	175,170	697,252	873,652	1,075,003	1,475,866	1,656,467	1,201	540	112,467	111,952	434,869	405,445	78,965	66,087
15. Haddington	680,557	380,658	721,546	908,010	1,676,387	2,001,583	10,047	7,611	21,902	21,067	415,421	407,304	66,302	51,998
16. Inverness	491,414	540,200	443,060	565,032	764,737	753,922	1,675	1,478	122,261	104,089	245,370	228,599	43,306	38,821
17. Kinross	37,814	47,573	64,957	93,100	363,176	437,584	21,206	23,008	5,227	2,572	73,943	84,984	12,176	6,519
18. Kirkcubright	84,409	72,137	250,742	302,860	990,376	1,244,304	29,043	24,752	16,855	16,497	267,040	225,228	16,888	13,169
19. Kirkcaldy	26,003	13,895	86,017	94,879	252,961	284,081	30	304	3,394	3,724	57,652	67,717	4,215	3,216
20. Lanark	42,774	49,276	41,561	60,068	1,007,283	1,068,827	470	946	11,054	14,149	229,108	212,660	13,605	8,372
21. Leithgow	214,065	209,324	70,302	80,158	1,737,931	1,936,087	11,631	8,837	108,336	108,336	158,072	160,564	42,754	34,872
22. Nairn	112,812	89,775	138,961	180,323	379,424	470,256	270	168	48,392	50,707	68,776	73,336	9,915	5,532
23. Orkney	42,862	51,366	98,914	108,708	199,633	211,129	2,697	1,111	2,814	342	49,137	42,509	5,937	3,573
24. Peebles	1,531	1,531	65,330	75,359	338,931	325,448	1,037	927	2,841	48	70,956	84,856	4,505	3,792
25. Perth	560,594	465,218	536,081	715,380	1,765,435	2,163,572	22,487	15,385	107,965	104,437	392,678	391,575	81,999	63,950
26. Renfrew	112,943	127,144	15,042	14,436	553,290	584,762	2,477	7,797	46,583	42,795	104,375	40,286	33,207	23,378
27. Ross and Cromarty	233,018	220,170	204,417	264,112	493,042	620,085	6,167	4,604	21,834	8,273	163,884	160,145	20,876	7,281
28. Roxburgh	183,235	193,291	396,471	509,494	1,027,413	1,121,049	336	120	37,420	30,062	309,438	379,046	9,331	7,956
29. Selkirk	3,070	1,644	23,018	34,521	112,613	137,985	238	569	454	454	31,525	46,006	1,168	952
30. Stirling	137,413	107,655	218,006	234,784	693,741	726,937	599	1,520	126,882	124,994	81,700	73,332	18,035	10,295
31. Sutherland	8,885	10,183	35,759	51,986	80,136	93,637	2,693	1,965	114	-	29,707	32,052	1,633	1,540
32. Wigtown	173,937	159,170	56,617	76,665	1,042,393	1,082,103	6,769	6,954	30,128	23,695	218,831	212,536	15,710	13,302
TOTAL	5,063,074	4,848,679	6,092,970	7,645,328	30,081,351	34,093,047	556,957	645,418	1,183,647	1,081,263	6,401,988	6,411,419	732,170	529,915

* The produce for 1854 was for Beans only, that for 1855 embraces Beans and Pease.

TABLE No. 4.—ESTIMATE of AVERAGE ACREABLE PRODUCE per County.

COUNTIES.	Wheat.		Barley.		Oats.		Here.		Beans and Pease.*		Turnips.		Potatoes.	
	1855.	1854.	1855.	1854.	1855.	1854.	1855.	1854.	1855.	1854.	1855.	1854.	1855.	1854.
1. Aberdeen	Bush. Pks.	Bush. Pks.	Bush. Pks.	Bush. Pks.	Bush. Pks.	Bush. Pks.	Bush. Pks.	Bush. Pks.	Bush. Pks.	Tons. Cwts.	Tons. Cwts.	Tons. Cwts.	Tons. Cwts.	Tons. Cwts.
2. Argyll	27 2 1	28 1	32 1 1	37 1	31 1 1	36 0	33 3 1	38 2	29 3	33 2	15 9 1	5 14 1	4 5	4 5
3. Argyll	31 1 1	27 2	37 3	34 1	30 3 1	33 1	32 2	34 2	27 2	28 2	16 6	5 2	1 14	1 14
4. Banff	25 3 1	28 0	34 0	32 1	30 3 1	33 1	32 2	34 2	27 2	28 1	16 11 1	4 4 1	3 6	3 6
5. Berwick	26 3 1	30 0	35 1	38 1	30 3	37 1	36 0	35 1	32 0	34 3	14 11	5 3 1	3 5	3 5
6. Bute	27 2	29 1	32 1	38 0	35 2	41 1	36 0	38 0	26 3	28 0	12 17	7 14	5 5	5 5
7. Caithness	30 2	34 0	36 0	39 1	32 3	40 0	34 3	44 2	23 2	25 2	15 11	5 9	2 7	2 7
8. Clackmannan	25 1 1	31 3	34 3	44 2	25 1 1	38 2	34 3	44 2	22 0	31 3	10 6 1	4 7 1	1 12	1 12
9. Clackmannan	33 1 1	36 0	38 1	44 2	33 2	38 2	33 1	36 2	-	-	16 10 1	4 2 1	4 10	4 10
10. Dumfries	28 0	31 3	32 0	33 0	33 2	37 3	32 0	36 2	29 1	26 0	17 1	4 9	2 12	2 12
11. Dumfries	27 2	29 3	32 0	33 2	34 2	37 0	24 0	29 1	27 0	27 3	17 15	5 15	3 16	3 16
12. Edinburgh	22 0	22 3	29 2	29 3	34 2	38 0	26 2	29 1	29 3	28 2	14 15 1	4 14	3 0	3 0
13. Elgin	30 0 1	32 1	36 2 1	40 2	35 1 1	38 0	42 3 1	31 2	30 2	31 1	17 4	5 17 1	4 15	4 15
14. Fife	24 0	27 2	33 0	37 2	28 1	35 1	26 2	32 0	23 2	33 0	12 4	5 0	2 4	2 4
15. Forfar	25 1	28 3	33 2	38 2	33 1	38 0	34 3	32 1	27 2	28 3	15 0	4 11	4 14	4 14
16. Haddington	26 3	29 3	31 0	36 0	32 3	39 1	29 3	32 1	27 3	28 3	12 15 1	6 14 1	5 5	5 5
17. Inverness	28 0 1	32 0	40 3 1	46 3	45 3 1	48 2	38 0	36 2	22 3	30 0	13 19 1	4 3 1	1 17	1 17
18. Kincardine	30 2	31 0	33 0	35 0	33 2	32 0	32 2	37 1	33 0	34 3	16 0	5 15	4 12	4 12
19. Kinross	29 1	31 0	30 0	30 1	31 2	34 2	30 0	32 0	22 3	26 3	13 10	4 0	3 15	3 15
20. Kirkcudbright	24 3 1	26 0	30 0 1	32 2	29 3	33 1	24 3	32 1	27 2	30 1	15 15 1	4 11 1	2 10	2 10
21. Lanark	28 1 1	32 2	34 2	35 0	31 3	34 2	31 2	35 0	29 0 1	29 0	13 18 1	5 4 1	4 7	4 7
22. Linlithgow	29 3	31 2	34 1	38 3	30 3	36 2	33 3	32 0	28 1	28 3	13 16	5 3	3 8	3 8
23. Nairn	25 0	27 2	32 0	33 3	25 3	31 3	31 0	35 0	24 0	31 3	11 0	3 17	2 2	2 2
24. Orkney	26 0 1	24 0	33 0 1	39 2	32 2	36 3	36 0	37 2	-	35 0	14	4 16 1	6 1	6 1
25. Perth	26 3 1	28 2	30 3	35 2	34 2	34 0	38 0	35 0	14 0 1	16 0	13 9 1	4 14 1	4 10	4 10
26. Perth	25 1	26 0	27 3	31 2	28 0	34 2	29 0 1	31 0	25 0	26 0	12 19	4 10 1	4 0	4 0
27. Renfrew	25 0 1	32 0	35 0 1	34 1	30 3	35 3	29 1 1	32 1	23 0	29 3	15 9 1	6 0	4 5	4 5
28. Ross and Cromarty	26 0	29 1	33 0	35 3	30 2	37 1	24 3 1	33 1	24 3	30 2	14 7 1	4 12 1	1 7	1 7
29. Roxburgh	25 2 1	28 0	31 3	38 0	35 0 1	39 2	32 0	20 0	27 2	31 1	15 16	5 6	4 12	4 12
30. Selkirk	31 2	32 1	34 0	37 0	38 0	39 3	33 0	32 0	17 2	25 1	22 15	5 19	5 10	5 10
31. Stirling	27 2 1	32 0	32 0 1	32 0	31 0	33 0	33 1	32 0	26 2	27 2	13 14	5 0	3 8	3 8
32. Sutherland	34 1 1	34 0	34 0	38 2	32 2 1	37 0	33 1	35 1	8 0	24 2	16 4	4 4	3 11	3 11
33. Wigtown	23 2	22 0	35 2 1	35 3	30 0 1	32 2	28 2	29 3	25 2	24 2	14 6 1	4 1 1	2 11	2 11

* The average for 1854 was for Beans only; that for 1855 embraces Beans and Pease.

REPORTS RELATING TO

TABLE No. 5.—ESTIMATE of AVERAGE ACREABLE PRODUCE per District.

DISTRICTS.	Wheat.		Barley.		Oats.		Rye.		Bere.	
	1855.	1854.	1855.	1854.	1855.	1854.	1855.	1854.	1855.	1854.
1. ABERDEEN:	<i>Bu. Pks.</i>	<i>Bu. Pks.</i>	<i>Bu. Pks.</i>	<i>Bu. Pks.</i>	<i>Bu. Pks.</i>	<i>Bu. Pks.</i>	<i>Bu. Pks.</i>	<i>Bu. Pks.</i>	<i>Bu. Pks.</i>	<i>Bu. Pks.</i>
District No. 1.	26 2	29 3	31 1	36 2	31 3	37 1	29 0	24 0	32 1	37 1
District No. 2.	27 2 $\frac{1}{4}$	27 0	31 3 $\frac{1}{2}$	35 2	29 2 $\frac{1}{2}$	34 0	19 0	22 0	33 0 $\frac{1}{2}$	38 2
District No. 3.	28 0 $\frac{1}{2}$	31 3	33 1 $\frac{1}{2}$	39 2	31 0	36 1	26 0	25 2	34 3 $\frac{1}{4}$	39 0
District No. 4.	28 0	28 1	32 2	37 3	32 2	35 1	24 0	28 0	35 2	37 2
District No. 5.	30 0	33 0	37 3 $\frac{1}{2}$	47 0	33 0	37 3	24 0	-	35 3	40 1
2. ARGYLL:										
District No. 1.	27 0	26 0	38 2	29 2	32 0	26 0	-	-	-	-
District No. 2.	15 3 $\frac{1}{2}$	-	24 3	27 0	25 2 $\frac{1}{4}$	24 0	-	-	25 2 $\frac{1}{4}$	-
District No. 3.	32 1 $\frac{1}{4}$	-	38 3	29 3	30 0	37 0	-	-	36 3	35 2
District No. 4.	32 0	28 2	41 1	36 1	40 0	37 2	6 2	25 1	42 2	37 2
District No. 5.	-	25 2	28 3	36 2	24 0 $\frac{3}{4}$	41 1	27 3	28 2	24 0	38 0
District No. 6.	-	-	27 0	-	23 0	21 0	25 0	-	30 0	30 0
District No. 7.	-	-	-	-	30 0	20 0	-	-	18 0	24 0
District No. 8.	-	-	-	-	14 1	20 0	14 0	-	16 1	24 0
District No. 9.	-	-	-	-	28 2 $\frac{1}{4}$	28 2	-	-	33 1 $\frac{1}{4}$	31 3
District No. 10.	-	-	-	24 0	24 0	32 0	-	24 0	36 0	24 0
3. Ayr:										
District No. 1.	25 1	24 3	32 0	33 2	34 1	35 1	20 0	22 1	26 2	31 3
District No. 2.	26 3 $\frac{1}{4}$	30 1	34 1 $\frac{1}{2}$	28 1	34 3 $\frac{3}{4}$	36 1	32 0	38 0	31 0 $\frac{3}{4}$	32 3
District No. 3.	26 0	28 0	35 2	30 0	41 0	43 0	30 0	25 0	33 0	33 0
District No. 4.	29 0	24 1	35 2	33 0	40 2	42 0	31 1	40 0	36 3	40 0
District No. 5.	24 0 $\frac{1}{4}$	32 2	33 2	41 2	43 0	46 3	22 2	20 2	42 3	40 2
4. BANFF:										
District No. 1.	26 2 $\frac{7}{8}$	30 0	37 1 $\frac{3}{8}$	40 1	29 2 $\frac{1}{4}$	37 2	22 0	40 0	33 2	37 2
District No. 2.	28 3	31 0	31 3	35 0	32 1	37 0	-	-	30 0	34 2
5. BERWICK:										
District No. 1.	27 2	28 3	31 3 $\frac{1}{4}$	37 1	34 1 $\frac{1}{2}$	40 2	-	21 0	30 0	38 0
District No. 2.	27 2	30 1	32 3	38 3	36 3	41 3	16 0	-	39 0	-
6. BUTE and ARRAN:										
District No. 1.	30 2	34 0	38 0 $\frac{1}{4}$	39 1	32 3 $\frac{3}{4}$	40 0	-	-	-	-
District No. 2.	25 1 $\frac{1}{2}$	31 3	34 3 $\frac{1}{4}$	44 2	25 1 $\frac{1}{2}$	28 2	23 3 $\frac{1}{4}$	17 2	34 3 $\frac{1}{2}$	44 2
7. CAITHNESS:										
District No. 1.	32 0	36 0	32 0	36 0	35 0	36 0	-	-	32 2	35 0
District No. 2.	34 0	36 0	30 0	36 0	32 0	35 0	-	-	34 0	37 0
8. CLACKMANNAN	28 0	31 3	32 0	33 0	33 2	37 3	28 3	-	32 0	-
9. DUMBARTON	27 2	29 3	32 0	33 2	34 2	36 0	-	19 0	24 0	33 2
10. DUMFRIES:										
District No. 1.	20 3 $\frac{1}{4}$	22 0	28 3	30 2	28 3 $\frac{3}{4}$	31 0	-	32 0	25 3	24 0
District No. 2.	23 0	23 0	30 2 $\frac{1}{2}$	30 0	29 1 $\frac{1}{2}$	34 0	23 3	28 2	33 0	-
District No. 3.	19 0	20 0	27 0	27 0	28 2	33 0	20 0	20 0	27 0	24 0
District No. 4.	21 2	22 3	31 0	31 0	32 3	36 1	26 2	27 3	24 0	31 3
District No. 5.	22 1	26 2	23 0	25 1	22 3	27 2	24 0	-	25 0	-
11. EDINBURGH:										
District No. 1.	31 2	36 0	37 1 $\frac{3}{4}$	42 1	35 3 $\frac{1}{4}$	37 0	20 0	-	-	40 0
District No. 2.	31 1 $\frac{3}{4}$	33 0	40 0 $\frac{3}{4}$	44 3	40 3	45 3	25 1 $\frac{1}{4}$	-	44 1 $\frac{3}{4}$	63 2
District No. 3.	26 0 $\frac{3}{4}$	27 1	32 0 $\frac{1}{2}$	35 0	32 2 $\frac{3}{4}$	35 1	-	-	42 3 $\frac{1}{4}$	25 2
12. ELGIN	24 0	27 2	33 0	37 2	28 1	35 1	24 2	26 0	26 2	32 0
13. FIFE:										
District No. 1.	25 0 $\frac{1}{4}$	25 2	33 3 $\frac{1}{4}$	35 2	29 2 $\frac{1}{4}$	31 3	-	-	-	-
District No. 2.	26 3	28 2	35 0	42 3	34 1	40 1	32 3	31 2	30 0	35 0
District No. 3.	24 1 $\frac{1}{2}$	27 3	33 1	37 0	35 0 $\frac{1}{2}$	40 3	22 1	25 1	20 2	37 0
District No. 4.	24 3	30 2	33 0	38 0	33 2	37 3	20 0	24 0	38 2	24 0
14. FORFAR:										
District No. 1.	26 0 $\frac{3}{4}$	29 2	31 2 $\frac{3}{4}$	35 2	34 3 $\frac{1}{4}$	38 2	28 2 $\frac{1}{4}$	22 1	31 2 $\frac{3}{4}$	31 3
District No. 2.	27 1 $\frac{1}{2}$	29 3	30 3 $\frac{1}{4}$	36 2	31 0 $\frac{1}{4}$	40 0	13 3	-	25 3 $\frac{1}{4}$	33 1
15. HADDINGTON:										
District No. 1.	26 0 $\frac{1}{4}$	28 2	36 3	43 0	37 1 $\frac{1}{4}$	43 0	-	-	-	-
District No. 2.	23 3 $\frac{1}{4}$	28 2	37 0 $\frac{1}{4}$	42 0	41 1 $\frac{1}{4}$	41 1	-	-	38 0 $\frac{1}{4}$	31 3
District No. 3.	28 2 $\frac{1}{4}$	35 0	44 1 $\frac{1}{4}$	54 0	53 3	60 1	-	-	-	44 2
District No. 4.	31 2 $\frac{3}{4}$	35 0	43 0 $\frac{1}{4}$	49 0	57 0 $\frac{1}{4}$	60 1	25 1 $\frac{1}{2}$	31 3	-	-
District No. 5.	26 3 $\frac{1}{4}$	32 0	42 0	49 1	47 2 $\frac{1}{4}$	54 0	40 1 $\frac{1}{4}$	44 1	38 0 $\frac{1}{4}$	-
District No. 6.	30 0	32 0	45 3 $\frac{1}{4}$	44 0	47 1 $\frac{1}{4}$	40 0	-	-	-	-

TABLE No. 5.—ESTIMATE of AVERAGE ACREABLE PRODUCE per District.

Beans and Pease.		Turnips.		Potatoes.		Mangold.		DISTRICTS.
1855.	1854.*	1855.	1854.	1855.	1854.	1855.	1854.	
Bu. Pecks.	Bu. Pecks.	Tons. Cwts.	Tons. Cwts.	Tons. Cwts.	Tons. Cwts.	Tons. Cwts.	Tons. Cwts.	
25 3½	24 0	15 19	13 14	6 14	4 19	10 0	- - -	1. ABERDEEN:
27 0	24 2	16 6½	14 15	5 9½	4 10	- - -	5 0	District No. 1.
34 0½	34 1	14 13½	16 16	5 7	4 3	13 5	- - -	District No. 2.
24 1	- - -	14 14	13 0	5 14	3 13	- - -	- - -	District No. 3.
20 2	- - -	15 19	19 18	5 15	3 14	12 0	- - -	District No. 4.
								District No. 5.
								2. ARGYLL:
30 0	20 0	17 10	14 5	5 10	1 15	16 10	- - -	District No. 1.
25 8½	24 0	15 2	10 16	4 11½	2 15	15 1½	- - -	District No. 2.
26 1	23 0	15 8	14 0	5 2	1 1	16 0	- - -	District No. 3.
33 0	29 1	17 4	15 4	5 0	2 16	4 4	- - -	District No. 4.
14 1	28 2	14 0	16 10	4 15½	1 0	15 6	12 0	District No. 5.
- - -	- - -	20 10	20 0	7 10	0 10	- - -	- - -	District No. 6.
- - -	- - -	5 0	20 0	3 0	1 10	- - -	- - -	District No. 7.
- - -	- - -	15 0	20 0	5 10	1 10	- - -	- - -	District No. 8.
- - -	- - -	9 10½	11 2	3 11½	1 5	- - -	- - -	District No. 9.
- - -	20 0	18 0	12 0	5 10	0 7	- - -	- - -	District No. 10.
								3. AYR:
26 1	26 2	15 8	14 1	3 14	2 14	17 5	14 6	District No. 1.
25 1½	25 1	18 12	13 3	4 11½	3 5	16 1	15 8	District No. 2.
28 2	26 2	17 10	15 0	4 15	4 0	14 10	11 10	District No. 3.
29 3	35 3	16 0	18 13	4 0	3 16	14 16	15 12	District No. 4.
28 2	29 3	16 16	14 7	4 2	2 10	13 13	13 18	District No. 5.
								4. BANFF:
32 0	34 3	14 14	14 16	5 1	3 16	- - -	- - -	District No. 1.
- - -	- - -	13 14	14 2	5 7	2 8	- - -	- - -	District No. 2.
								5. BERWICK:
27 2½	28 3	12 11	15 2	6 15½	5 8	18 0	16 0	District No. 1.
25 2	26 2	13 2½	15 13	8 13½	5 3	16 5	12 0	District No. 2.
								6. BUTE and ARRAN:
23 2½	25 2	15 11½	16 9	5 9½	2 7	15 17½	16 14	District No. 1.
22 0½	31 3	10 6½	15 18	4 7½	1 12	11 2	15 18	District No. 2.
								7. CAITHNESS:
- - -	- - -	15 10	18 0	3 15	4 0	- - -	- - -	District No. 1.
- - -	- - -	17 10	19 0	4 10	5 0	- - -	- - -	District No. 2.
								8. CLACKMANNAN.
29 1	26 0	17 1	15 14	4 9	2 12	15 2	12 0	
27 0	27 3	17 15	15 10	5 15	3 16	13 0	15 4	
								9. DUMBARTON.
								10. DUMFRIES:
27 2½	27 0	16 1½	11 8	3 15½	2 2	13 1¾	11 4	District No. 1.
31 0	27 0	15 1	16 10	5 1	3 5	16 16	12 10	District No. 2.
21 0	26 0	15 0	12 0	5 0	3 0	15 0	12 0	District No. 3.
33 1	32 0	12 4	10 0	5 3	3 2	19 4	12 10	District No. 4.
20 0	24 3	11 2	9 14	3 5	3 2	5 0	- - -	District No. 5.
								11. EDINBURGH:
32 1	32 2	17 11	16 18	5 6	4 5	15 17½	20 0	District No. 1.
34 3½	35 0	18 1½	19 8	6 11½	5 5	18 0½	17 8	District No. 2.
26 0½	27 0	11 18½	16 4	5 0½	4 3	11 2	19 10	District No. 3.
								12. ELGIN.
23 2	33 0	12 4	13 8	5 0	2 4	10 5	15 0	
								13. FIFE:
24 2½	24 2	15 18	14 5	4 15	3 8	14 5½	11 2	District No. 1.
30 1	31 2	14 9	15 9	5 3	4 7	15 8	13 16	District No. 2.
27 3	31 0	14 12	13 7	5 0	4 17	12 12	23 15	District No. 3.
29 0	29 3	15 8	15 4	4 0	5 0	9 9	8 2	District No. 4.
								14. FORFAR:
25 1½	31 3	12 13½	12 1	3 19½	4 5	11 18	8 0	District No. 1.
28 3	30 0	12 17½	13 5	5 6½	4 1	11 12	12 12	District No. 2.
								15. HADDINGTON:
27 1½	24 2	14 0½	14 12	5 12½	5 2	11 3	11 18	District No. 1.
29 1½	28 0	14 5½	16 2	6 0½	4 15	9 6½	11 18	District No. 2.
31 2½	28 2	15 17½	14 5	7 2½	4 15	14 5½	14 5	District No. 3.
31 2½	28 2	17 9½	15 18	6 5½	5 10	17 9½	15 18	District No. 4.
29 3½	31 1	15 2½	14 12	7 3½	6 0	21 3½	15 10	District No. 5.
29 1½	32 0	15 12½	14 0	7 16½	5 0	29 12½	- - -	District No. 6.

(continued)

* The average for 1854 was for Beans only; that for 1855 embraces Beans and Pease.

REPORTS RELATING TO

TABLE No. 5.—Estimate of Average Acreable Produce per District—*continued*

DISTRICTS.	Wheat.		Barley.		Oats.		Rye.		Bere.	
	1855.	1854.	1855.	1854.	1855.	1854.	1855.	1854.	1855.	1854.
16. INVERN SS:	<i>Bu. Pks.</i>	<i>Bu. Pks.</i>	<i>Bu. Pks.</i>	<i>Bu. Pks.</i>	<i>Bu. Pks.</i>	<i>Bu. Pks.</i>	<i>Bu. Pks.</i>	<i>Bu. Pks.</i>	<i>Bu. Pks.</i>	<i>Bu. Pks.</i>
District No. 1. -	25 0	28 0	32 0	36 0	26 0	40 0	26 0	28 0	30 0	24 0
District No. 2. -	22 0	36 0	26 0	40 0	25 0	36 0	-	-	26 0	48 0
District No. 3. -	24 0	28 0	28 0	34 0	28 1 $\frac{1}{4}$	36 0	32 0	24 0	32 0	34 0
District No. 4. -	-	-	-	38 0	30 0	31 1	-	-	30 0	38 0
District No. 5. -	-	28 1	36 3 $\frac{1}{4}$	35 0	29 1 $\frac{3}{4}$	32 0	-	19 0	40 0	22 3
District No. 6. -	-	-	19 3 $\frac{1}{4}$	22 1	21 1 $\frac{3}{4}$	16 3	-	-	19 3 $\frac{1}{4}$	22 1
District No. 7. -	-	-	-	24 0	9 0	30 0	-	-	10 0	30 0
District No. 8. -	-	-	-	19 0	12 2 $\frac{3}{4}$	12 2	14 1	14 1	19 0	19 0
District No. 9. -	-	-	-	20 0	12 2 $\frac{3}{4}$	16 0	11 0 $\frac{1}{2}$	16 0	15 3 $\frac{1}{2}$	20 0
District No. 10. -	-	-	-	19 0	-	12 2	-	14 1	-	19 0
District No. 11. -	-	-	-	-	-	20 0	-	-	-	24 0
17. KINCARDINE	30 2	31 0	33 0	38 3	33 1	42 1	26 3	28 3	32 2	37 1
18. KINROSS -	29 1	31 0	30 0	30 1	31 2	34 2	25 0	20 0	30 0	32 0
19. KIRKCUDBRIGHT:										
District No. 1. -	24 2 $\frac{1}{4}$	26 2	30 0 $\frac{1}{2}$	31 2	28 3 $\frac{1}{4}$	33 2	26 3 $\frac{3}{4}$	26 3	-	22 1
District No. 2. -	25 0	27 0	28 0	29 0	32 0	35 0	-	-	-	-
District No. 3. -	26 0 $\frac{3}{4}$	23 0	32 1 $\frac{1}{4}$	37 1	28 3	32 0	29 1 $\frac{1}{4}$	19 0	26 3 $\frac{1}{2}$	25 2
District No. 4. -	-	-	23 1	28 0	29 2	29 0	19 0	-	23 2	-
20. LANARK:										
District No. 1. -	28 2 $\frac{1}{2}$	32 3	35 1 $\frac{1}{4}$	35 2	35 1 $\frac{1}{4}$	36 1	30 0 $\frac{1}{2}$	-	30 0 $\frac{1}{2}$	-
District No. 2. -	25 1 $\frac{1}{2}$	28 2	32 2	34 0	26 3 $\frac{3}{4}$	31 3	30 0 $\frac{1}{2}$	23 3	32 2	35 0
21. LINLITHGOW	29 3	31 2	34 1	38 3	30 3	36 2	-	-	33 3	32 0
22. NAIRN -	25 0	27 2	32 2	33 3	25 3	31 3	30 0	33 1	31 0	35 0
23. ORKNEY:										
District No. 1. -	24 0	-	-	32 0	31 3 $\frac{1}{2}$	34 3	-	-	36 2 $\frac{1}{2}$	31 3
District No. 2. -	27 0	24 0	33 0 $\frac{3}{4}$	41 3	35 1	39 2	-	-	36 1	39 0
District No. 3. -	-	-	-	-	21 3 $\frac{3}{4}$	30 0	-	-	31 2 $\frac{1}{4}$	36 1
ZETLAND -	-	-	-	-	-	-	-	-	-	-
24. PEEBLES -	26 3 $\frac{3}{4}$	28 2	30 3	35 2	34 2	34 0	-	17 3	38 0 $\frac{1}{4}$	35 0
25. PERTH:										
District No. 1. -	27 3 $\frac{1}{4}$	28 0	27 2 $\frac{3}{4}$	34 1	30 3 $\frac{1}{2}$	41 2	22 0 $\frac{3}{4}$	-	-	-
District No. 2. -	27 2	26 0	31 0	31 0	31 1	33 2	-	28 0	21 0	-
District No. 3. -	20 1	22 0	23 0	29 2	23 1 $\frac{1}{2}$	32 3	16 2 $\frac{1}{2}$	13 2	23 3 $\frac{1}{4}$	-
District No. 4. -	25 2 $\frac{3}{4}$	24 3	29 1 $\frac{1}{4}$	31 1	27 1	37 2	19 0	16 0	34 0 $\frac{1}{2}$	-
District No. 5. -	22 1 $\frac{1}{2}$	25 2	23 2 $\frac{1}{2}$	29 1	26 3	32 2	-	-	-	-
District No. 6. -	22 3 $\frac{3}{8}$	26 0	22 2	28 9	24 0	28 1	28 1	-	-	16 0
District No. 7. -	29 0	33 3	31 0	35 0	31 3	38 2	20 0	-	32 0	31 3
District No. 8. -	30 1	33 1	27 0	34 1	29 3	38 3	18 0	28 3	25 3	34 3
District No. 9. -	24 2	26 0	32 0	36 0	31 0	38 2	18 0	-	28 0	-
26. RENFREW:										
District No. 1. -	28 3	34 2	37 1	33 0	36 3	39 0	-	-	-	33 0
District No. 2. -	23 2	33 0	32 2	33 1	33 2 $\frac{1}{4}$	36 3	-	-	30 3 $\frac{3}{4}$	33 1
District No. 3. -	26 1 $\frac{1}{2}$	28 2	35 2 $\frac{3}{4}$	38 0	35 2 $\frac{3}{4}$	38 0	25 1 $\frac{1}{2}$	-	28 2 $\frac{1}{4}$	38 0
District No. 4. -	29 0 $\frac{1}{2}$	30 0	26 3 $\frac{1}{2}$	23 3	24 2 $\frac{1}{4}$	23 3	26 3 $\frac{1}{4}$	-	30 0 $\frac{1}{2}$	23 3
27. ROSS AND CROMARTY:										
District No. 1. -	25 0	28 0	35 0	36 0	33 2	36 0	24 0	23 0	24 0	26 0
District No. 2. -	27 0	30 3	32 0	36 0	29 0	39 3	26 0	-	-	-
District No. 3. -	-	-	-	-	32 2	23 3	-	-	35 0	31 3
District No. 4. -	-	-	32 0	32 0	30 0	30 0	-	-	28 0	32 0
District No. 5. -	-	-	28 1 $\frac{1}{4}$	-	28 1 $\frac{1}{4}$	20 0	-	-	26 2 $\frac{1}{4}$	24 0
District No. 6. -	-	-	-	-	26 0	30 0	-	-	28 0	30 0
28. ROXBURGH:										
District No. 1. -	27 3	30 2	36 0	41 0	40 1	43 0	-	30 0	-	-
District No. 2. -	26 0	27 3	30 0	38 3	35 0	41 2	24 0	24 0	-	-
District No. 3. -	25 3	29 1	32 2	38 0	38 3	42 0	24 0	29 0	-	-
District No. 4. -	24 1 $\frac{1}{4}$	25 1	30 2 $\frac{1}{4}$	38 0	36 1	41 0	-	-	-	-
District No. 5. -	23 1 $\frac{1}{2}$	25 1	30 0	36 1	32 2	36 1	-	-	31 2 $\frac{1}{4}$	-
District No. 6. -	29 0	29 3	30 0	35 3	32 0	38 2	-	-	36 0	20 0
District No. 7. -	-	-	27 0	34 0	32 0	36 0	-	-	-	-
29. SELKIRK -	31 2	32 1	34 0	37 0	38 0	39 3	-	-	34 0	-
30. STIRLING:										
District No. 1. -	27 2 $\frac{1}{4}$	27 0	33 1 $\frac{1}{4}$	33 1	32 2 $\frac{3}{4}$	35 2	-	23 3	33 1 $\frac{1}{4}$	33 1
District No. 2. -	27 2	27 2	27 0	27 0	28 1 $\frac{1}{2}$	29 0	-	-	-	27 0
31. SUTHERLAND:										
District No. 1. -	-	-	-	43 1	30 0	36 1	-	-	33 1	43 1
District No. 2. -	-	-	32 0	23 0	26 2	30 3	-	-	31 0	28 0
District No. 3. -	28 0	24 0	34 0	38 3	30 8 $\frac{1}{2}$	35 1	-	20 0	28 0	35 2
District No. 4. -	37 0	38 0	34 0	38 1	38 0	41 1	20 0	-	18 0	30 0
32. WIGTOWN:										
District No. 1. -	26 3 $\frac{3}{4}$	23 2	36 3 $\frac{1}{4}$	36 3	33 2 $\frac{3}{4}$	35 1	28 2 $\frac{1}{4}$	-	36 2	41 0
District No. 2. -	22 1 $\frac{1}{2}$	21 2	26 3 $\frac{1}{4}$	29 2	26 3	29 2	27 0 $\frac{1}{2}$	30 0	28 0 $\frac{1}{2}$	28 2

TABLE No. 5.—Estimate of Average Acreable Produce per District—*continued*.

Beans and Pease.		Turnips.		Potatoes.		Mangold.		DISTRICTS.
1855.	1854.*	1855.	1854.	1855.	1854.	1855.	1854.	
Bu. Pecks.	Bu. Pecks.	Tons. Cwts.	Tons. Cwts.	Tons. Cwts.	Tons. Cwts.	Tons. Cwts.	Tons. Cwts.	
24 0	30 0	10 0	12 0	4 0	1 10	8 0	- - -	16. INVERNESS:
20 0	- - -	16 0	20 0	3 10	1 7	11 0	- - -	District No. 1.
20 0	- - -	15 0	20 0	4 0	2 0	12 0	- - -	District No. 2.
- - -	- - -	14 12	16 3	4 7	2 16	- - -	- - -	District No. 3.
- - -	- - -	16 0	16 11	5 17½	1 17	- - -	- - -	District No. 4.
- - -	- - -	17 9	16 0	3 17	0 16	- - -	- - -	District No. 5.
- - -	- - -	6 0	18 0	2 0	5 0	- - -	- - -	District No. 6.
- - -	- - -	14 5½	14 5	3 11½	3 10	- - -	- - -	District No. 7.
- - -	- - -	12 13½	14 5	3 11½	4 15	- - -	- - -	District No. 8.
- - -	- - -	- - -	14 5	- - -	3 10	- - -	- - -	District No. 9.
- - -	- - -	- - -	- - -	- - -	1 10	- - -	- - -	District No. 10.
33 0	34 3	16 0	14 0	5 15	4 12	12 0	12 0	District No. 11.
22 3	26 3	13 10	16 7	4 0	3 15	16 0	- - -	17. KINCARDINE.
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	18. KINROSS.
31 0½	32 1	14 15½	14 15	4 16½	2 13	14 13½	15 12	19. KIRKCUDBRIGHT:
26 0	32 0	16 8	16 0	4 15	2 0	12 0	14 0	District No. 1.
23 3½	25 2	17 1	19 0	3 12½	2 8	15 1½	11 2	District No. 2.
24 0	- - -	13 6	11 10	5 1½	2 10	- - -	- - -	District No. 3.
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	District No. 4.
29 3	29 0	15 10	14 8	5 17½	4 11	14 5½	15 6	20. LANARK:
24 2½	28 2	12 13½	15 0	3 19½	4 0	11 18	19 0	District No. 1.
28 1	28 3	13 16	15 2	5 3	3 8	12 13	11 6	District No. 2.
24 0	31 3	11 0	10 10	3 17	2 2	16 0	- - -	21. LINLITHGOW.
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	22. NAIRN.
- - -	- - -	12 12½	13 19	4 16½	6 10	- - -	- - -	23. ORKNEY:
- - -	35 0	14 12	17 0	4 16½	5 5	- - -	- - -	District No. 1.
- - -	- - -	17 10½	17 8	4 16	8 6	- - -	- - -	District No. 2.
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	District No. 3.
14 0½	16 0	13 9½	16 0	4 14½	4 10	7 2½	12 12	ZETLAND.
25 0	33 0	13 19½	13 12	4 18½	4 3	14 5	13 10	24. PLEBLES.
24 0	26 0	11 4	13 5	4 5	3 16	9 0	8 0	25. PERTH:
17 1½	22 3	9 8½	10 5	3 1	3 9	- - -	- - -	District No. 1.
24 3	29 2	14 0	15 9	5 0½	4 5	- - -	- - -	District No. 2.
22 0½	23 2	10 19½	11 5	4 1½	3 9	9 10½	9 10	District No. 3.
26 3½	26 0	14 0	12 9	4 15	3 11	20 0	16 0	District No. 4.
25 0	33 2	11 10	13 4	5 4	4 17	15 0	14 0	District No. 5.
17 0	31 0	17 13	17 7	5 0½	6 8	- - -	- - -	District No. 6.
23 0	28 2	13 2	12 12	4 10	3 2	- - -	- - -	District No. 7.
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	District No. 8.
36 0	30 3	15 5	13 4	6 2	3 14	12 0	12 0	District No. 9.
27 2	28 1	16 0	13 6	6 2	5 2	15 1½	11 12	26. RENFREW:
27 2½	31 3	17 12	16 0	6 10	4 15	7 2½	13 10	District No. 1.
22 0½	22 1	11 2	9 10	3 19½	1 12	7 18½	- - -	District No. 2.
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	District No. 3.
25 1½	31 0	15 0	16 0	4 7	1 5	10 0	10 0	District No. 4.
24 2	29 3	13 18	15 0	4 17	1 7	8 0	- - -	27. ROSS and CRO-
15 0	- - -	15 0	5 10	5 0	1 5	- - -	- - -	MARTY:
30 0	- - -	14 0	25 0	3 10	3 10	- - -	- - -	District No. 1.
- - -	- - -	16 10½	16 0	4 9	1 0	- - -	- - -	District No. 2.
- - -	- - -	14 0	6 0	6 0	2 0	- - -	- - -	District No. 3.
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	District No. 4.
30 0	30 0	14 0	16 0	6 15	6 0	12 0	12 0	District No. 5.
26 0	30 0	11 0	15 0	7 0	5 0	- - -	- - -	District No. 6.
35 0	37 0	14 4½	16 7	6 0	5 13	10 0	9 0	District No. 7.
29 3	36 3	11 12½	14 0	4 12½	3 5	14 0	10 0	District No. 8.
23 2½	29 3	12 3½	17 5	4 6	4 10	8 0	- - -	District No. 9.
28 0	24 0	14 10	15 2	4 14	4 0	5 0	- - -	District No. 10.
- - -	- - -	12 10	13 0	4 10	2 10	- - -	- - -	District No. 11.
17 2	25 1	16 5	22 15	5 19	5 10	- - -	- - -	29. SELKIRK.
27 0½	28 0	13 13	13 17	4 16	3 16	- - -	- - -	30. STIRLING:
23 1½	24 2	13 16½	12 16	5 4	2 10	- - -	- - -	District No. 1.
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	District No. 2.
30 0	- - -	14 10	16 3	4 0	4 17	- - -	- - -	31. SUTHERLAND:
8 0	- - -	13 15	16 0	6 0	4 0	- - -	- - -	District No. 1.
- - -	- - -	12 18	14 7	4 12	3 7	- - -	- - -	District No. 2.
- - -	- - -	21 0	21 1	3 10	3 9	- - -	- - -	District No. 3.
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	District No. 4.
24 2½	25 2	14 5½	17 0	5 3	3 16	13 5½	10 5	32. WIGTOWN:
26 3½	23 3	14 7	13 18	3 4½	1 12	13 11½	12 0	District No. 1.
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	District No. 2.

* The average for 1854 for Beans only; that for 1855 embraces Beans and Pease.

A P P E N D I X.

LIST OF DISTRICTS.

1.—COUNTY OF ABERDEEN.

District No. 1. (*Mar.*) Parishes of Aboyne, Alford, Birse, Cluny, Coul, Crathie, Drumoak, Dyce, Echt, Glenmuick, Kemnay, Kincardine O'Neil, Kinnellor, Leochel-Cushnie, Logie-Coldstone, Lumphanan, Mid-Mar, Moneymusk, Newhills, Peterculter, Skene, Strathdon, Tarland, Tough, and Towie. *Enumerator, Robert Williamson, Bendauch, Blackburn, Aberdeen.*

2. (*Formartine.*) Belhelvie, Bourtie, Ellon, Fintray, Foveran, Keith-hall, Logie-Buchan, New Machar, Old Machar, Methlic, Meldrum, Slains, Tarves, and Udney. *Enumerator, Robert Copland, Haddo House, Methlic.*

3. (*Buchan.*) Aberdour, Crimond, Cruden, Old Deer, New Deer, Fraserburgh, King Edward, Longside, Lonmay, Monquhitter, Peterhead, Pitsligo, Rathen, Strichen, St. Fergus, and Tyrie. *Enumerator, John Ferguson, Coynach, Ellon.*

4. (*Garioch.*) Auchterless, Chapel of Garioch, Culsalmond, Daviot, Fyvie, Insh, Inverury, Kintore, Leslie, Oyne, Premnay, Rayne, and Turriff. *Enumerator, George Philip, Boynds, Keith Hall.*

5. (*Strathbogie.*) Auchindoir, Cairney, Clatt, Drumblade, Fergie, Gartly, Glass, Glenbucket, Huntly, Keig, Kildrummy, Kinnethmont, Rhynie, and Tullynessle. *Enumerator, William Murdoch, Huntly.*

2.—COUNTY OF ARGYLL.

District No. 1. (*Cowal.*) Dunoon and Kilmun, Inverchoalin, Kilfinnan, Kilmodan or Glendaruel, Lochgoilhead, and Strachur and Stralachlan. *Enumerator, Archibald M'Farlane, Clachan, Cairndow.*

2. (*Argyll.*) Craignish, Glassary, Inverary, Kilmartin, North Knapdale, and South Knapdale. *Enumerator, Neil M'Kechie, Inverary.*

3. (*Lorn.*) Lismore and Appin, Ardchattan and Mucharn, Glenorchy and Inishail, Kilchattan and Kilbrandon, Kilbride and Kilmore, Kilninver and Kilmelfort, Kilchrennan and Dalavich, and Argyllshire portion of Kilmallie. *Enumerator, Duncan M'Arthur, Penningfair, Oban.*

4. (*Kintyre.*) Campbelltown, Gigha, Kilcalmonell and Kilberry, Killeen and Kilkenzie, Southend, and Saddell and Skipness. *Enumerator, Peter Watson, Campbelltown.*

5. (*Islay.*) Bowmore or Killarrow, Kilchoman, Kildalton, and Kilmeny. *Enumerator, Archibald M'Donald, Ardnave, Bowmore.*

6. (*Mull.*) Kilfinichen and Kilmachewan, Kilmore and Kilninian, and Torosay and Pennygowan. *Enumerator, D. A. M'Diarmid, Kilfinichen, Mull.*

7. Coll. *Enumerator, John Campbell, Cornaig, Coll.*

8. Tyree. *Enumerator, Donald Campbell, Reef Cottage, Tyree.*

9. Jura and Colonsay. *Enumerator, Neil M'Leod, Feolin, Jura.*

10. Morven, and Argyllshire portion of Ardnamurchan. *Enumerator, John A. Sellar, Ardtornish, Morven.*

3.—COUNTY OF AYR.

District No. 1. Ballantrae, Barr, Colmonell, Dailly, Girvan, Kirkmichael, Kirkoswald, Maybole, and Straiton. *Enumerator, Alexander Ralston, Lagg, Ayr.*

2. Auchinleck, Ayr, Coylton, Dalrymple, Dalmellington, Muirkirk, New Cumnock, Old Cumnock, Ochiltree, and Stair. *Enumerator, James Drennan, Holehouse, Ayr.*

3. Craigie, Dundonald, Galston, Mauchline, Monkton and Prestwick, Newton, St. Quivox, Riccarton, Sorn, Symington, and Tarbolton. *Enumerator, Thomas Reid, Monkton Mill, Ayrshire.*

4. Ardrossan, Beith, Dalry, West Kilbride, Kilbirnie, Kilwinning, Largs, and Stevenston. *Enumerator, David Cuninghame, Chapelton, Ardrossan.*

5. Dreghorn, Dunlop, Fenwick, Irvine, Kilmarnock, Kilmaurs, Loudon, and Stewarton. *Enumerator, John Guthrie, Holms, Kilmarnock.*

4.—COUNTY OF BANFF.

District No. 1. Alvah, Banff, Bellie, Boyndie, Cullen, Fordyce, Forglen, Gamrie, Inverkeithny, Marnoch, Ordiquhill, and Rathven. *Enumerator, George Williamson, Auldtown, Turriff.*

2. Aberlour, Boharm, Botriphnie, Cabrach, Deskford, Grange, Inveravon, Keith, Kirkmichael, Mortlach, and Rothiemay. *Enumerator, James Black, Knoch, Keith.*

5.—COUNTY

5.—COUNTY OF BERWICK.

District No. 1. Abbey St. Bathans, Ayton, Buncle and Preston, Cockburnspath, Cranshaws, Coldingham, Chirnside, Edrom, Eyemouth, Foulden, Hutton, Ladykirk, Longformacus, Mordington, Swinton, and Whitsome. *Enumerator, John Wilson, Edington Mains, Chirnside.*

2. Channelkirk, Coldstream, Dunse, Earlston, Eccles, Fogo, Gordon, Greenlaw, Hume, Langton, Lauder, Legerwood, Mertown, Nenthorn, Polwarth, and Westruther. *Enumerator, Robert Logan, Woodend, Dunse.*

6.—COUNTY OF BUTE.

District No. 1. (*Bute*.) Kingarth, North Bute, Rothesay, and Meikle and Little Cumbray. *Enumerator, Samuel Girdwood, Little Kilmory, Rothesay.*

2. (*Arran*.) Kilmory and Kilbride. *Enumerator, James Allan, Claughan, Arran.*

7.—COUNTY OF CAITHNESS.

District No. 1. Bower, Latheron, Watten and Wick. *Enumerator, George Brown, Watten Mains, Wick.*

2. Canisbay, Dunnet, Halkirk, Orlig, Reay (in Caithness), and Thurso. *Enumerator, Alexander Henderson, younger, of Stempster, Thurso.*

8.—COUNTY OF CLACKMANNAN.

District No. 1. Alloa, Clackmannan, Dollar, Logie, Tillicoultry, and Tulliallan (in Perth). *Enumerator, Thomas Ritchie, Bowhouse, Alloa.*

9.—COUNTY OF DUMBARTON.

Arrocher, Bonhill, Cardross, Cumbernauld, Dumbarton, Kilmaronock, East Kilpatrick, West Kilpatrick, Kirkintilloch, Luss, Roseneath, and Row. *Enumerator, Lorne Campbell, Roseneath.*

10.—COUNTY OF DUMFRIES.

District No. 1. (*Upper Annandale*.) Applegarth, Dryfesdale, Hutton, Johnstone, Kirkpatrick-Juxta, Lochmaben, Moffat, St. Mungo, Tundergarth, and Wamphray. *Enumerator, Robert Elliot, Hardgrave, Lockerbie.*

2. (*Lower Annandale*.) Annan, Cummertrees, Dalton, Dornock, Gretna, Hoddam, Kirkpatrick-Fleming, Middlebie, Mousewald, and Ruthwell. *Enumerator, Bradshaw Barker, Wysebyhill, Ecclefechan.*

3. (*Upper Nithsdale*.) Closeburn, Durrisdeer, Glencairn, Keir, Kirkconnell, Morton, Penpont, Sanquhar, and Tynron. *Enumerator, James Grierson, Morton Mains, Thornhill.*

4. (*Lower Nithsdale*.) Caerlaverock, Dumfries, Dunscore, Holywood, Kirkmahoe, Kirk-michael, Tinwald, and Torthorwald. *Enumerator, James W. Paterson, Pearmount, Dumfries.*

5. (*Eskdale*.) Canonbie, Eskdalemuir, Ewes, Half-Morton, Langholm, and Westerkirk. *Enumerator, James Church, Tower of Sark, Canonbie.*

11.—COUNTY OF EDINBURGH.

District No. 1. Mid-Calder, West-Calder, Corstorphine, Cramond, Currie, Kirknewton, South Leith, North Leith, and Ratho. *Enumerator, Peter M' Lagan, yr., of Pumpherston, Mid-Calder.*

2. Colinton, Dalkeith, Duddingston, Glencorse, Inveresk, Lasswade, Liberton, Newton, and St. Cuthberts. *Enumerator, John Finnie, Swanston, Edinburgh.*

3. Borthwick, Carrington, Cockpen, Cranston, Crichton, Fala, Heriot, Newbattle, Penicuik, Temple, and Stow. *Enumerator, James M'Lean, Braidwood, Penicuik.*

12.—COUNTY OF ELGIN.

Abernethy, Alves, Birnie, Cromdale, Dallas, Drainsy, Duffus, Duthil, Dyke, Edinkillie, Elgin, Forbes, Kinloss, Knockando, St. Andrews-Lhanbride, New Spynie, Rafford, Rothes Speymouth, and Urquhart. *Enumerator, James Geddes, Orbliston, Fochabers.*

13.—COUNTY OF FIFE.

District No. 1. Beath, Carnock, Culross (in Perthshire), Dalgetty, Dunfermline, Inverkeithing, Saline, and Torryburn. *Enumerator, R. E. Beveridge, Urquhart, Dunfermline.*

2. Abbotshall, Aberdour, Auchterderran, Auchtertool, Ballingry, Burntisland, Dysart, Kennoway, Kinghorn, Kinglassie, Kirkcaldy, Leslie, Markinch, Scoonie, and Wemyss. *Enumerator, James B. Fernie of Kilmux, Kennoway.*

3. Abdie, Auchtermuchty, Balmerino, Ceres, Collessie, Creich, Cults, Cupar, Dairsie, Dunbog,

Dunbog, Falkland, Flisk, Kettle, Kilmany, Logie, Monimail, Moonzie, Newburgh, and Strathmiglo. *Enumerator, William Dingwall, Ramornie, Ladybank.*

4. Anstruther (Easter and Wester), Cameron, Carnbee, Crail, Denino, Elie, Ferry-port-on-Craig, Forgan, Kemback, Kilconquhar, Kilrenny, Kingsbarns, Largo, Leuchars, Newburn, Pittenweem, St. Andrews, St. Leonards, and St. Monance. *Enumerator, James Balfour, Milton, Leuchars.*

14.—COUNTY OF FORFAR.

District No. 1. Airlie, Arbirlot, Auchterhouse, Barry, Cortachy, Dundee, Essie and Nevy, Glammis, Glenisla, Inverarity, Kettins, Kingoldrum, Kinettles, Kirriemuir, Liff and Benvie, Lintrathen, Lundie and Fowls Easter, Mains and Strathmartin, Monifieth, Monikie, Murroes, Newtyle, Panbride, Ruthven, and Tealing. *Enumerator, John Alexander, Mains of Glammis.*

2. Aberlemno, Arbroath, Brechin, Caralstone, Carmylie, Craig, Dun, Dunnichen, Edzell, Farnell, Fern, Forfar, Guthrie, Inverkeillor, Kinnell, Kirkden, Lethnot, Lochlee, Logie-Pert, Lunan, Marytoun, Menmuir, Montrose, Oathlaw, Rescobie, St. Vigeans, Stracathro, and Tannadycce. *Enumerator, Robert Hector, Kintrockat, Brechin.*

15.—COUNTY OF HADDINGTON.

District No. 1. Haddington, Gifford, Garvald, Bolton, and Morham. *Enumerator, George Harvey, Whittingham Mains, Prestonkirk.*

2. Humble, Ormiston, Pentcaitland, and Salton. *Enumerator, Henry M. Davidson, Holyn Bank, Haddington.*

3. Gladsmuir, Prestonpans, and Tranent. *Enumerator, David Wright, Southfield, Gladsmuir.*

4. Aberlady, Athelstaneford, Dirleton, and North Berwick. *Enumerator, George Hope, Fenton Barns, Drem.*

5. Prestonkirk, Stenton, Whitekirk, and Whittingham. *Enumerator, Muthew Buist, Tynninghame, Prestonkirk.*

6. Dunbar, Innerwick, Oldhamstocks, and Spott. *Enumerator, P. H. Hume, Lawfield, Dunbar.*

16.—COUNTY OF INVERNESS.

District No. 1. Kilmorack, Kiltarlity, and Kirkhill. *Enumerator, John Peter, Croyard, Beauty.*

2. Urquhart and Glenmoriston. *Enumerator, John Sinclair, Borlumbeig, Drumna-drochit.*

3. Abertarff and Boleskine, Daviot, Dores, and Inverness and Bona. *Enumerator, Hugh Fraser, Balloch, Inverness.*

4. Alvie, Kingussie, Laggan, and Rothiemurchus. *Enumerator, James M'Pherson, Biallid, Kingussie.*

5. Ardnamurcham (Inverness-shire part), Glenelg, Kilmallie (Inverness-shire part), and Kilmonivaig. *Enumerator, Thomas Macdonald, Fort-William.*

6. (Skye.) Bracadale, Duirnish, Kilmuir, Portree and Rasay, Sleat, Snizort, and Strath, *Enumerator, Robert Bullingal, Portree.*

7. Harris and Bernera. *Enumerator, Kenneth Macdonald, Scaristavore, Lochmaddy.*

8. North Uist. *Enumerator, Alexander Macdonald, Balranald, Lochmaddy.*

9. South Uist. *Enumerator, Norman Macdonald, Nunton, Lochmaddy.*

10. Barra. *Enumerator, Dr. M'Gillivray, Eoligary, Lochmaddy.*

11. Small Isles.

17.—COUNTY OF KINCARDINE.

Arbuthnot, Banchory-Devenick, Banchory-Ternan, Benholm, Bervie, Dunottar, Durris, Fettercairn, Fetteresso, Fordoun, Garvock, Glenbervie, Kinneff, Laurencekirk, Maryculter, Marykirk, Nigg, St. Cyrus, and Strachan. *Enumerator, James Farquharson, Auchinblae.*

18.—COUNTY OF KINROSS.

Arngask, Cleish, Fossaway, Kinross, Orwell, and Portmoak. *Enumerator, Andrew Douie, Blair-Adam.*

19.—STEWARTRY OF KIRKCUDBRIGHT.

District No. 1. Colvend, Irongray, Kirkbean, Kirkpatrick-Durham, Kirkgunzeon, Lochrutton, New Abbey, Terregles, Troqueer, and Urr. *Enumerator, Thomas Laurie, Terregleston, Dumfries.*

2. Buittle, Crossmichael, Kelton, Kirkcudbright, Parton, and Rerrick. *Enumerator, Robert M'Knight of Barlochan, Castle Douglas.*

3. Anworth, Balmaghie, Borgue, Girthon, Kirkmabreck, Minnigaff, Tongland, and Twynholm. *Enumerator, Walter M'Culloch of Kirkcubright, Gatehouse.*

4. Balmaclellan, Carsphairn, Dalry and Kells. *Enumerator, James Barbour of Bogue, Castle Douglas.*

20.—COUNTY OF LANARK.

District No. 1. Avondale, Barony, Blantyre, Bothwell, Cadder, Cambuslang, Cambusnethan, Carmunnock, Dalsersf, Dalziel, Glasgow, Glassford, Govan, Hamilton, East-Kilbride, New Monkland, Old Monkland, Rutherglen, Shotts, and Stonehouse. *Enumerator, William Forrest of Treesbanks, Allanton, Hamilton.*

2. Bigar, Carluke, Carmichael, Carnwath, Carstairs, Covington, Crawford, Crawfordjohn, Culter, Dolphington, Douglas, Dunsyre, Lanark, Lesmahagow, West Libberton, Pittenain, Symington, Walston, Wandell and Lamington, and Wiston and Roberton. *Enumerator, James Brown, Libberton Mains, Lanark.*

21.—COUNTY OF LINLITHGOW.

Abercorn, Bathgate, Borrowstownness, Carriden, Dalmeny, Ecclesmachan, Kirkliston, Linlithgow, Livingston, Torphichen, Uphall, and Whitburn. *Enumerator, Robert J. Thomson, Hangingside, Linlithgow.*

22.—COUNTY OF NAIRN.

Ardelach, Auldearn, Ardersier, Cawdor, Croy, Nairn, Moy, and Petty. *Enumerator, James Mitchell, Mills of Nairn, Nairn.*

23.—COUNTY OF ORKNEY.

District No. 1. (*Mainland.*) Birsay and Harry, Evie and Rendal, Firth and Stennis, Orphir, Kirkwall or St. Ola, Holm, St. Andrew and Deerness, Sandwick, and Stromness. *Enumerators, George Folsetter, Evie; George Frisken, Mill of Kirbuston, Orphir; Robert Armit, Kirkwall; and William Watt, Skaill.*

District No. 2. (*North Isles.*) Cross and Burness, Lady and Sanday, North Ronaldshay, Eday and Phara Shapinshay, Stronsay, Rousay and Egilshay, Westray and Papa Westray. *Enumerators, Jerome Denison, West Brough; George Davidson, Greentoft; James Fullarton, Strathor; John Forbes, Stronsay; George Learmonth, Westness; and Thomas Traill of Holland.*

District No. 3. (*South Isles.*) Hoy and Graemsay, Walls, &c., South Ronaldshay, and Flotta. *Enumerators, William Banks, Walls; and William Cromarty, South Ronaldshay.*

ZETLAND.

The Islands of Zetland. *Enumerator, Charles G. Duncan, Lerwick.*

24.—COUNTY OF PEEBLES.

Broughton, Drumelzier, Eddlestone, Innerleithen, Kirkurd, Linton, Lyne and Meggett, Manor, Newlands, Peebles, Skirling, Stobo, Traquair, and Tweedsmuir. *Enumerator, James Murray, Drochil Castle, Noblehouse.*

25.—COUNTY OF PERTH.

District No. 1. Abernyste, Errol, Inchtute, Kilspindie, Kinfauns, Kinnaid, Longforan, and St. Madoes. *Enumerator, James Young, Cairney Mill, Perth.*

2. Abernethy, Auchterarder, Dron, Dumbarney, Dunning, Forteviot, Forgandenny, Glendovan, Muckhart, and Muthill. *Enumerator, Thomas W. Lorimer, Belkie, Auchterarder.*

3. Caputh, Cargill, Collace, Kinnoull, Lethendy, Scone, and St. Martins. *Enumerator, John M. Matthew, Colin, Perth.*

4. Auchtergaven, Kinclaven, Moneydie and Logiealmond, Methven, Perth, Redgorton and Stanley, Rhind, and Tibbermuir. *Enumerator, Thomas Wylie of Airliewight, Bankfoot, Perth.*

5. Aberdalgie, Comrie, Crieff, Fowlis Wester, Gask, Madderty, Monzie, Monzievaird, and Trinity-Gask. *Enumerator, Thomas Ross, Bachilton, Perth.*

6. Aberfoyle, Balquhidder, Blackford, Callander, Dunblane, Kilmadock, Kincardine, and Port of Monteith. *Enumerator, Robert Patterson, Offers, Stirling.*

7. Dull, Fortingall, Kenmore, Killin, Logierait, and Weem. *Enumerator, F. N. Menzies, Tirinie, Aberfeldy.*

8. Blair-Atholl, Dunkeld, Little Dunkeld, and Moulin. *Enumerator, Alexander Conacher, Mains of Pitlochrie, Pitlochrie.*

9. Alyth, Bendochy, Blairgowrie, Cluny, Coupar-Angus, Kinloch, Kirkmichael, Meikle and Rattray. *Enumerator, Robert Geekie, Rosemount, Blairgowrie.*

26.—COUNTY OF RENFREW.

District No. 1. Cathcart, Eaglesham, Mearns, and Neilston. *Enumerator, Arthur Mather, Netherplace, Newton Mearns.*

2. Eastwood, Paisley and Abbey, and Renfrew. *Enumerator, John Colquhoun, Corkerhill, Pollockshaws.*

3. Erskine, Houston, Inchinnan, Kilbarchan, and Lochwinnoch. *Enumerator, Alexander Wilson, Forehouse, Kilbarchin.*
 4. Greenock, Innerkip, Kilmalcolm, and Port Glasgow. *Enumerator, James Foster King, Wester Longhaugh, Bishopton.*

27.—COUNTY OF ROSS AND CROMARTY.

- District No. 1. (*Easter Ross*.) Edderton, Fearn, Kilmuir, Kincardine, Logie Easter, Nigg, Rosskeen, Tain, and Tarbert. *Enumerator, Crawford Ross, Cadboll, Tain.*
 2. (*Wester Ross*.) Alness, Avoch, Contin, Cromarty, Dingwall, Fodderty, Killearnan, Kiltearn, Knockbain, Resolis, Rosemarkie, Urquhart, and Urray. *Enumerator, William Murray, Kilcoy, Dingwall.*
 3. Gairloch. *Enumerator, Charles Robertson, Auchtercairn, Lochalsh.*
 4. Lochbroom. *Enumerator, David Mundell, Auchendrean, Lochbroom.*
 5. Applecross, Glenshiel, Kintail, Lochalsh, and Lochcarron. *Enumerator, David Logan, Auchtertyre, Lochalsh.*
 6. (*Lewes*.) Barvas, Lochs, Stornoway, and Uig. *Enumerator, Murdoch M'Aulay, Lynshader, Stornoway.*

28.—COUNTY OF ROXBURGH.

- District No. 1. Ednam, Kelso, Smailholm, Sprouston, and Stitchell. *Enumerator, John Dudgeon, Spylaw, Kelso.*
 2. Hownam, Linton, Morebattle, and Yetholm. *Enumerator, Adam B. Boyd of Cherrytrees, Kelso.*
 3. Crailing, Eckford, Makerstown, and Roxburgh. *Enumerator, James Robertson, Ladyrig, Kelso.*
 4. Bedrule, Hobkirk, Jedburgh, Oxnam, and Southdean. *Enumerator, John Ord of Muirhouselaw, Nisbet, Kelso.*
 5. Ancrum, Bowden, Lilliesleaf, Maxton, Melrose, Minto, and St. Boswells. *Enumerator, Nicol Milne of Faldonside, Melrose.*
 6. Ashkirk, Cavers, Hawick, Kirkton, Robertson, and Wilton. *Enumerator, Daniel Mather, Hallrule, Bonchester Bridge.*
 7. Castleton. *Enumerator, John Jardine, Arkleton, Langholm.*

29.—COUNTY OF SELKIRK.

- Ettrick, Galashiels, Kirkhope, Selkirk, and Yarrow. *Enumerator, John Anderson, Muirhouse, Stow.*

30.—COUNTY OF STIRLING.

- District No. 1. Airth, Alva, Bothkennar, Denny, Dunipace, Falkirk, Gargunnoch, Larbert, Lecropt, Muiravonside, Polmont, St. Ninians, Slamannan, and Stirling. *Enumerator, William Forrester, Stewarthall, Stirling.*
 2. Baldernock, Balfron, Buchanan, Campsie, Drymen, Fintry, Killearn, Kilsyth, Kippen, and Strathblane. *Enumerator, James Horne, New Mills, Campsie.*

31.—COUNTY OF SUTHERLAND.

- District No. 1. Farr, Tongue, Easter Portion of Durness and Reay (in Sutherland). *Enumerator, Alexander Clarke, Eriboll, Tongue.*
 2. Assynt, Edderachillis, and Western Portion of Durness. *Enumerator, Evander M'Iver, Scourie.*
 3. Dornoch, Creich, Lairg, and Rogart. *Enumerator, Robert B. Sangster, Golpsie.*
 4. Clyne, Golpsie, Kildonan, and Loth. *Enumerator, Charles Hood, Inverbrora, Golpsie.*

32.—COUNTY OF WIGTOWN.

- District No. 1. (*Machars*.) Glasserton, Kirkinner, Kirkcowan, Mochrum, Penninghame, Sorby, Whithorn, and Wigtown. *Enumerator, James Caird, Baldoon, Wigtown.*
 2. (*Rhins*.) Inch, Kirkcolm, Kirkmaiden, Leswalt, Old Luce, New Luce, Portpatrick, and Stoneykirk. *Enumerator, John Crawford, Glenhead, Strunraer.*
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SUPPLEMENTARY REPORT of the HIGHLAND and AGRICULTURAL SOCIETY
of *Scotland* to the BOARD OF TRADE, on the AGRICULTURAL STATISTICS of
Scotland, for the Year 1855.

AVERAGE WEIGHT OF GRAIN.

Highland and Agricultural Society, Edinburgh,
23 January 1856.

Sir,

IN the Report transmitted on the 11th of December to the Lords of Committee of Privy Council for Trade, with the Scotch Statistical Tables, I stated that returns had been called for regarding the weight and quality of the grain crops in different districts. Answers having been received, with few exceptions, from the enumerators, I have now the honour of forwarding the information thus obtained.

If my Lords consider such returns as of any importance, and desire that they should in future be made a branch of the Statistical Inquiry, I would propose applying for them, not by means of a general circular, such as was issued to enumerators in 1855, but by a schedule categorically arranged for the purpose, in the hope of obtaining reports of a more precise and systematic character than those now forwarded.

I have, &c.
(signed) *Jn. Hall Maxwell.*

James Booth, Esq.,
Principal Secretary of the Board of Trade.

RETURNS of the AVERAGE WEIGHT of GRAIN per Bushel in each District.

COUNTIES.	Crops reported on.	Weight per Bushel.	GENERAL OBSERVATIONS.
<i>Lbs.</i>			
ABERDEEN:			
District 1 -	Wheat - - -	- - -	Deficient, though superior to barley and oats. } 2 to 3 lbs. lighter than crop 1854.
	Barley and Bere - -	50 to 53	
	Oats - - -	36 to 42	
District 2 -	Barley - - -	54	} Generally good.
	Oats - - -	40	
District 3 -	Wheat - - -	- - -	} Quality and weight deficient. } Fully 2 lbs. lighter than in 1854. } Under average weight.
	Barley and Bere - -	51 $\frac{1}{2}$	
	Oats - - -	40	
	Beans and Pease - -	- - -	
District 4 -	Wheat - - -	61	} 2 lbs. lighter than in 1854.
	Barley and Bere - -	52	
	Oats - - -	40	
District 5 -	Wheat - - -	59	
	Barley - - -	52	
	Bere - - -	51	
	Oats - - -	40 to 41	
ARGYLL:			
District 1 -	Wheat - - -	64	} Quality good.
	Barley and Bere - -	50	
	Oats - - -	39	
	Beans and Pease - -	50	
District 2 -	Barley - - -	52	} Quality pretty good.
	Bere - - -	48	
	Oats - - -	40	

(continued)

REPORTS RELATING TO

COUNTIES.	Crops reported on.	Weight per Bushel.	GENERAL OBSERVATIONS.
<i>Argyll—continued.</i>		<i>Lbs.</i>	
District 3 -	Barley - - -	52	} Inferior to crop 1854, both in quality and quantity.
	Bere - - -	50	
	Oats - - -	40	
	Beans - - -	64	
District 4 -	Wheat - - -	60	} Quality good.
	Barley and Bere - -	50	
	Oats - - -	37	
	Beans - - -	60	
District 5 -	- - -	-	No report.
District 6 -	Barley - - -	53	} Average.
	Bere - - -	49	
	Oats - - -	40	
Districts 7 and 8 -	- - -	-	No report.
District 9 -	Bere - - -	51 $\frac{1}{2}$	} In good condition.
	Oats - - -	37 $\frac{1}{2}$	
District 10 -	- - -	-	No report.
<i>AYR:</i>			
District 1 -	Wheat - - -	61	} Deficient in weight.
	Barley - - -	52	
	Oats - - -	35	
	Bere - - -	48	
	Beans and Pease - -	65	
District 2 -	Wheat - - -	60	} 1 lb. below average. Full average. 2 to 2 $\frac{1}{2}$ lbs. below average. Average.
	Barley - - -	54	
	Oats { Long - - -	34	
	Short - - -	39	
	Beans - - -	64	
District 3 -	Wheat - - -	59	} Quality variable, but more light grain than usual.
	Barley - - -	50	
	Bere - - -	48	
	Oats - - -	34	
	Rye - - -	57	
District 4 -	Beans - - -	62	
	Wheat - - -	58 $\frac{1}{2}$ to 61	
	Oats - - -	33 $\frac{1}{2}$ to 34	
<i>BANFF:</i>			
District 1 -	Wheat - - -	-	} 2 to 3 lbs. lighter than 1854.
	Barley - - -	-	
	Oats - - -	-	
District 2 -	Wheat - - -	61	} Below average in weight, but in good condition.
	Barley - - -	52 $\frac{1}{2}$	
	Bere - - -	51	
	Oats - - -	40	
<i>BERWICK:</i>			
District 1 -	Wheat - - -	61	} Average. Inferior.
	Barley - - -	52	
	Oats - - -	41	
District 2 -	Wheat - - -	60	} All inferior.
	Barley - - -	52	
	Oats - - -	40	
<i>BUTE:</i>			
District 1 -	Wheat - - -	61	} Average. 1 lb. below average.
	Barley - - -	53 $\frac{1}{2}$	
	Oats - - -	38	
District 2 -	Wheat - - -	60	} Good quality - - - } Crops, though Barley - - - 52 ditto - - - } not equal to Bere - - - 50 Varied too much to } 1854, above Oats - - - 30 to 42 admit of an average } an average. Beans - - - 61

COUNTIES.	Crops reported on.	Weight per Bushel.	GENERAL OBSERVATIONS.
CAITHNESS:			
District 1 -	Wheat - - -	Lbs. 60	2 lbs. below average.
	Barley - - -	48 to 50	3 lbs. below average.
	Bere - - -	48 to 49	3 lbs. below average.
	Oats - - -	36 to 41	2 lbs. below average.
District 2 -	Wheat - - -	58	Average quality, but proportion of light grain large.
	Bere - - -	49	
	Oats - - -	39	
CLACKMANNAN -	Wheat - - -	61	Good quality.
	Barley - - -	52	
	Oats - - -	39	
	Beans - - -	64 $\frac{1}{2}$	
DUMBARTON -	Wheat - - -	60	Unusual proportion of light grain, from crops being lodged.
	Barley - - -	50 to 52	
	Oats - - -	38 to 40	
	Beans - - -	50 to 52	
DUMFRIES:			
District 1 -	Wheat - - -	62	Generally below average weight, but in good condition.
	Barley - - -	53	
	Bere - - -	50	
	Oats - - -	39	
District 2 -	Beans - - -	62	About 1 lb. below average. Average weight. Quality rather coarse. 2 $\frac{1}{2}$ to 3 lbs. below average.
	Wheat - - -	60	
	Barley - - -	51 $\frac{1}{2}$	
	Oats - - -	38 $\frac{3}{4}$	
	Rye - - -	53	
District 3 -	Beans - - -	64	Quality good.
	Wheat - - -	60	
	Barley - - -	51	
	Bere - - -	49	
	Oats - - -	38	
District 4 -	Beans and Pease - -	58	Average, except oats, which are deficient,
	Wheat - - -	60	
	Barley - - -	51	
	Bere - - -	49	
	Oats - - -	38	
District 5 -	Beans and Pease - -	58	Generally inferior, particularly oats.
	Wheat - - -	60	
	Barley - - -	52	
	Oats - - -	39	
District 6 -	Beans - - -	63	3 lbs. below average. 2 lbs. below average.
	Wheat - - -	58	
	Barley - - -	51	
	Oats - - -	39	
EDINBURGH:			
District 1 -	Wheat - - -	61	Wheat and beans, average. Barley and oats, below average.
	Barley - - -	53	
	Oats - - -	40 $\frac{1}{2}$	
	Beans - - -	62	
District 2 -	Wheat - - -	61	Generally below average.
	Barley - - -	52 $\frac{1}{2}$	
	Oats - - -	40	
	Beans - - -	63	
District 3 -	- - -	- - -	Crops generally 1 lb. to 2 lbs. lighter than 1854.
ELGIN - - -	Wheat - - -	63	Average.
	Barley - - -	55	
	Oats - - -	41	
FIFE:			
District 1 -	Wheat - - -	60 to 64	Average.
	Barley - - -	50 to 57	
	Oats - - -	36 to 45	
	Beans - - -	60 to 66	
District 2 -	Wheat - - -	61	A fair average, though inferior to 1854.
	Barley - - -	52	
	Oats - - -	40 to 41	
District 3 -	Wheat - - -	61 to 62	Fair average, though inferior to 1854.
	Barley - - -	52	
	Oats - - -	40	
	Beans and Pease - -	62 to 63	

COUNTIES.	Crops reported on.	Weight per Bushel.	GENERAL OBSERVATIONS.	
Fife—continued.				
District 4 -	Wheat - - -	Lbs. 60	} Generally 1 lb. to 2 lbs. below average.	
	Barley - - -	52		
	Oats - - -	40		
	Rye - - -	54		
	Beans and Pease -	62		
FORFAR :				
District 1 -	Wheat - - -	60 to 62	} 1½ lb. inferior to 1854 } All below 2½ lbs. - ditto. } average 1½ lb. - ditto. } weight.	
	Barley - - -	52		
	Oats - - -	40		
District 2 -	Wheat - - -	62 ½		
	Barley - - -	52 ½		
	Oats - - -	40 ½		
HADDINGTON :				
District 1 -	- - - -	- -		} Cereals about 1½ lb. below an average, and proportion of light grain great.
District 2 -	- - - -	- -		
District 3 -	- - - -	- -		} No report.
District 4 -	Wheat - - -	62 ½		
	Barley - - -	53		
	Oats - - -	42 ½		
	Beans - - -	65		
District 5 -	Wheat - - -	61 to 62	} Inferior, with a large proportion of light grain.	
	Barley - - -	53 to 54		
	Oats - - -	41		
District 6 -	- - - -	- -	No report.	
INVERNESS :				
District 1 -	- - - -	- -	} Wheat and barley, good quality and average weight. Oats, below average weight.	
District 2 -	Wheat - - -	61 ½		
	Barley - - -	53 ¾		
	Oats - - -	41		
District 3 -	Wheat - - -	62	} Below an average,	
	Barley - - -	54 to 55		
	Oats - - -	41		
District 4 -	Oats - - -	39 ½		
	Bere - - -	50		
District 5 -	Oats - - -	42		
District 6 -	Oats - - -	38		
Districts {	7 - - -	- -	} No reports.	
	8 - - -	- -		
	9 - - -	- -		
	10 - - -	- -		
	11 - - -	- -		
KINCARDINE -	Wheat - - -	61 ¼	} Below an average, and considerably below 1854.	
	Barley - - -	52		
	Bere - - -	50 ½		
	Oats - - -	39 ¾		
	Rye - - -	55 ½		
	Beans - - -	60 ¼		
KINROSS -	Wheat - - -	58		
	Barley - - -	52		
	Oats - - -	40		
KIRKCUDBRIGHT :				
District 1 -	Wheat - - -	60	} 2 lbs. below 1854. 1½ lb. do. 2 lbs. do.	
	Barley - - -	51		
	Oats - - -	38		

COUNTIES.	Crops reported on.	Weight per Bushel.	GENERAL OBSERVATIONS.
Kirkcudbright—continued.		Lbs.	
District 2 -	Wheat - - -	60	1 lb. below average. Barely an average. 1 lb. to 2 lbs. below average.
	Barley - - -	52	
	Oats - - -	40	
District 3 -	Wheat - - -	60	
	Barley - - -	53	
	Oats - - -	39	
District 4 -	Barley - - -	50	} Generally good.
	Oats - - -	40	
LANARK :			
District 1 -	Wheat - - -	59	} About 2 $\frac{1}{2}$ lbs. below 1854. Fully an average.
	Barley - - -	53	
	Oats - - -	37	
	Beans - - -	-	
District 2 -	Wheat - - -	59	} Coarse. Large proportion of light grain. An average. Very deficient in weight. } Generally more deficient in weight than quantity.
	Barley - - -	50	
	Bere - - -	48	
	Oats - - -	38	
LINLITHGOW -	Wheat - - -	61	} Full average. Average. Full average.
	Barley - - -	52 $\frac{1}{2}$	
	Oats - - -	40	
	Beans - - -	64	
NAIRN - - -	Wheat - - -	63	} Generally good; oats, though light, mealing well.
	Barley - - -	55	
	Oats - - -	41	
ORKNEY - - -	Bere - - -	46	} Quality and weight below 1854.
	Oats - - -	38 $\frac{1}{2}$	
PEEBLES - - -	Wheat - - -	60	} Quality much inferior to 1854, with more light grain.
	Barley - - -	52 $\frac{1}{2}$	
	Oats - - -	40	
PERTH :			
District 1 -	Wheat - - -	61 $\frac{3}{4}$	} Generally inferior to 1854, especially oats.
	Barley - - -	52	
	Oats - - -	40	
	Beans and Pease -	63 $\frac{1}{2}$	
District 2 -	Wheat - - -	61 $\frac{1}{2}$	} Average. 2 to 2 $\frac{1}{2}$ lbs. below average. 1 $\frac{1}{2}$ lb. below average.
	Barley - - -	52 $\frac{1}{2}$	
	Oats - - -	40	
District 3 -	Wheat - - -	61	} Average. Below average.
	Barley - - -	51	
	Oats - - -	39	
District 4 -	Wheat - - -	58 or 59 to 63 or 64	
	Barley - - -	48 to 53	
	Oats - - -	37 to 41	
	Beans and Pease -	60 to 63	
District 5 -	Wheat - - -	61	} Good. Good. Good, but light.
	Barley - - -	51	
	Oats - - -	39 $\frac{1}{2}$ to 40	
District 6 -	- - -	- - -	No report.
District 7 -	Wheat - - -	61	} Average quality, but inferior to 1854.
	Barley - - -	52 $\frac{1}{2}$	
	Oats - - -	39	
	Rye - - -	58	
	Bere - - -	47 $\frac{1}{2}$	
	Beans and Pease -	60	

REPORTS RELATING TO

COUNTIES.	Crops reported on.	Weight per Bushel.	GENERAL OBSERVATIONS.
Perth—continued.		Lbs.	
District 8 -	Wheat - - -	62½	} Average.
	Barley - - -	52½	
	Oats - - -	40	
	Bere - - -	50	
District 9 -	Wheat - - -	61	} 1 lb. below 1854. 3 lbs. - do.
	Barley - - -	52	
	Oats - - -	40	
RENFREW :			
District 1 -	Wheat - - -	56 to 60	} Below an average. 1 lb. to 2 lbs. above average. 1 lb. to 2 lbs. below average.
	Barley - - -	- - -	
	Oats - - -	- - -	
District 2 -	Wheat - - -	58	} 2 lbs. below 1854. Equal to 1854. 2½ lbs. below 1854. 3½ lbs. - do. 3 lbs. - do.
	Barley - - -	- - -	
	Oats - { Short	40	
	Long	34	
District 3 -	Beans - - -	- - -	} Crop generally deficient, more so in quality than quantity.
	- - -	- - -	
District 4 -	Oats - - -	36	} Quality inferior; other cereals an average, but little grown.
ROSS AND CROMARTY :			
District 1 -	Wheat - - -	62	} Average. Under average.
	Barley - - -	54	
	Oats - - -	41	
	Beans and Pease -	63 to 66	
District 2 -	Wheat - - -	61	} Above average. Full average Deficient in weight.
	Barley - - -	54	
	Oats - - -	40	
District 3 -	- - -	- - -	No report.
District 4 -	Oats - - -	39	Below average.
District 5 -	- - -	- - -	No report.
District 6 -	Oats - - -	37	} Below average weights.
	Bere - - -	48	
ROXBURGH :			
District 1 -	Wheat - - -	61	} Rather under average. 6 per cent. under average. 4 per cent. under average, and much light grain. Average.
	Barley - - -	51½	
	Oats - - -	40	
	Beans and Pease -	63	
District 2 -	Wheat - - -	60	} Nearly average. 6 per cent. below average. 4 per cent. - ditto.
	Barley - - -	52	
	Oats - - -	39	
District 3 -	Wheat - - -	60	} 1½ lb. below average. 2 lbs. - ditto. 1 lb. - ditto. 1½ lb. - ditto.
	Barley - - -	53	
	Oats - - -	40	
	Beans and Pease -	64½	
District 4 -	Wheat - - -	60¾	
	Barley - - -	51¾	
	Oats - - -	39¾	
	Beans and Pease -	63	
District 5 -	Wheat - - -	61½	} Generally below average, part- icularly barley.
	Barley - - -	52	
	Oats - - -	40½	
	Beans - - -	63	
	Pease - - -	61½	
District 6 -	Wheat - - -	61	} Average.
	Barley - - -	53	
	Oats - - -	39	
District 7 -	Barley - - -	49	} Good, but deficient in weight.
	Oats - - -	38½	

COUNTIES.	Crops reported on.	Weight per Bushel.	GENERAL OBSERVATIONS.
		<i>Lbs.</i>	
SELKIRK - - -	Wheat - - -	61 $\frac{1}{2}$	} General quality inferior to 1854.
	Barley - - -	52	
	Oats - - -	40 $\frac{1}{2}$	
	Pease - - -	59	
STIRLING :			
District 1 - - -	Wheat - - -	- - -	1 $\frac{1}{2}$ lb. below 1854.
	Barley - - -	- - -	3 lbs. - ditto.
	Oats - - -	- - -	2 lbs. - ditto.
	Beans - - -	- - -	3 lbs. - ditto.
District 2 - - -	- - -	- - -	No report.
SUTHERLAND :			
District 1 - - -	Oats - - -	40	} Under average weight.
	Bere - - -	50	
District 2 - - -	Barley - - -	53	
	Bere - - -	47	
	Oats - - -	36	
District 3 - - -	- - -	- - -	No report.
District 4 - - -	Wheat - - -	60	} Good, but weight below 1853 and 1854.
	Barley - - -	54 to 55	
	Oats - - -	41 to 42	
WIGTOWN :			
District 1 - - -	Wheat - - -	60	} A full average, both in quantity and quality.
	Barley - - -	53	
	Oats - - -	40	
	Beans - - -	66	
District 2 - - -	Wheat - - -	61	} Barley and bere about average weight ; quality generally good, except oats on light soils
	Oats - - -	38	
	Rye - - -	55	
	Beans - - -	65	

AGRICULTURAL STATISTICS (SCOTLAND).

COPY of REPORT of the HIGHLAND and AGRICULTURAL SOCIETY of Scotland to the BOARD of TRADE, on the AGRICULTURAL STATISTICS of Scotland, for the Year 1855; also, of the SUPPLEMENTARY REPORT.

(Presented to Parliament by Her Majesty's Command.)

*

*Ordered, by The House of Commons, to be Printed,
31 January 1856.*

2.

Under A oz.

FISHERY HARBOURS (IRELAND AND SCOTLAND).

RETURN to an Order of the Honourable The House of Commons,
dated 14 April 1856;—for,

RETURN “of all SUMS of MONEY advanced on Public Account, since
January 1846, for building, adding to, or otherwise improving and
maintaining FISHERY HARBOURS in *Ireland* :”

“And, similar RETURN relative to *Scotland*.”

PIERS AND HARBOURS, IRELAND.

RETURN of all SUMS of MONEY advanced on Public Account, since January 1846,
for building, adding to, or otherwise improving and maintaining FISHERY HARBOURS
in *Ireland*.

	£.	s.	d.		£.	s.	d.
In 1846 - - -	Nil.			In 1852 - - -	Nil.		
„ 1847 - - -	10,000	-	-	„ 1853 - - -	1,000	-	-
„ 1848 - - -	21,500	-	-	„ 1854 - - -	1,000	-	-
„ 1849 - - -	15,500	-	-	„ 1855 - - -	1,000	-	-
„ 1850 - - -	16,500	-	-	„ 1856 to 14 April -	2,000	-	-
„ 1851 - - -	3,700	-	-		£.	72,200	-

The above Issues were made under the Acts 9 Vict. c. 3, granting 50,000 *l.*, and
10 & 11 Vict. c. 75, granting 40,000 *l.*; together amounting to 90,000 *l.*

Office of Public Works, Dublin, }
26 April 1856.

RETURN of all SUMS of MONEY advanced on Public Account, since January 1846,
for building, adding to, or otherwise improving and maintaining FISHERY HARBOURS
in *Scotland*, (in so far as relates to the Board of Fisheries).

	£.	s.	d.
Year 1846 - - - - -	2,500	-	-
Year 1847 - - - - -	2,500	-	-
Year 1848 - - - - -	2,500	-	-
Year 1849, including first instalment of 3,000 <i>l.</i> , special grant for } enlarging Lybster Harbour, to make it a refuge for boats }	5,500	-	-
Year 1850, including second and final instalment for ditto -	5,500	-	-
Year 1851 - - - - -	3,000	-	-
Year 1852 - - - - -	3,000	-	-
Year 1853 - - - - -	3,000	-	-
Year 1854 - - - - -	3,000	-	-
Year 1855 - - - - -	3,000	-	-
TOTAL - - - - - £.	33,500	-	-

Board of Fisheries, Edinburgh, }
23 April 1856.

B. F. Primrose,
Secretary.

FISHERY HARBOURS
(IRELAND AND SCOTLAND).

RETURN of all SUMS of MONEY advanced on
Public Account since January 1846, for build-
ing, adding to, or otherwise improving and
maintaining FISHERY HARBOURS in *Ireland*
and *Scotland*.

(*Mr. Edward Ellice.*)

Ordered, by The House of Commons, to be Printed,
29 April 1856.

BOARD OF FISHERIES (SCOTLAND).

RETURN to Two Orders of the Honourable The House of Commons,
dated 5 February and 6 February 1856;—for,

(ORDER, 5 February 1856.)

COPY “of the REPORT or REPORTS addressed to the Lords Commissioners
of Her Majesty’s Treasury in or since the Year 1848, by Mr. *J. G. Shaw*
Lefevre, on the Subject of the FISHERY BOARD in *Scotland*.”

(*Mr. George Duff.*)

(ORDER, 6 February 1856.)

COPIES “of any TREASURY MINUTE or MINUTES, since 1854, relative to
the BOARD of FISHERIES in *Scotland* :”

“And, of all CORRESPONDENCE, since 1854, with the Lords of the Treasury,
relative to the same Subject.”

(*Mr. Edward Ellice.*)

Treasury Chambers, }
19 February 1856. }

JAMES WILSON.

Ordered, by The House of Commons, to be Printed,
19 February 1856.

Copy of the Reports addressed to the Lords Commissioners of Her Majesty's Treasury
in or since the year 1848, by Mr. J. G. Shaw Lefevre, on the subject of the Fishery
Board in Scotland - - - - - p. 3

Copy of Treasury Minutes, since 1854, relative to the Board of Fisheries in Scotland ;
and, of all Correspondence, since 1854, with the Lords of the Treasury, relative
to the same Subject - - - - - p. 23

Note.—It has been considered within the spirit of the Order of the House, dated
5th February 1856, to give the whole correspondence arising out of the Report of 1849.

COPY of the REPORTS addressed to the Lords Commissioners of Her Majesty's Treasury, in or since the Year 1848, by Mr. *J. G. Shaw Lefevre*, on the Subject of the FISHERY BOARD in SCOTLAND.

REPORT on the EXPENDITURE under the Superintendence of the Scotch Fishery Board.

Sir,

London, 24 January 1849.

IN obedience to the wishes of the Lords Commissioners of Her Majesty's Treasury that I should carefully investigate the expenditure conducted under the superintendence of the Fishery Board at Edinburgh, in order to ascertain how far each part of it is productive of public advantage, and whether any, and if any, what alterations are called for by the change of circumstances since the present system was first established, I proceeded to Edinburgh in October last, and addressed myself to the inquiry which the Lords of the Treasury desired to be made.

In carrying on this inquiry, in which Mr. J. B. Hume was good enough, with the sanction of their Lordships, to afford me his useful and voluntary aid as secretary, I received every assistance from the Board of Fisheries and their officers which I could desire.

They gave me the most unreserved access to their minutes and correspondence, and the entire use of their office and clerks; and their secretary, Mr. Primrose, in a spirit of integrity and impartiality which demands my grateful notice, used his best exertions to collect information for me, whether favourable or unfavourable to the continuance of the functions of the Board.

The expenditure under the superintendence of the Fishery Board for the year 1847, including the annual grants made under the Act 5 Geo. IV., c. 64, for harbours and piers, and for materials towards the repair of fishermen's boats, may be thus classified :

	£.	s.	d.
1. Expenses in relation to the office in Edinburgh—			
Salaries - - - - -	£. 965	4	-
Travelling expenses - - - -	92	15	1
Law expenses - - - - -	15	10	9
Taxes - - - - -	118	11	1
Postage - - - - -	19	17	4
Contingencies - - - - -	6	11	6
	1,208	9	9
2. Salaries and incidental expenses of the fishery officers on the east coast of Scotland - - - - -	3,185	15	11
3. Ditto, fishery officers on the west coast of Scotland - - - - -	1,786	13	3
4. Ditto, fishery officers in the Isle of Man - - - - -	133	14	2
5. Ditto, fishery officers in Bristol, Liverpool - Whitehaven St. Ives - London - Yarmouth - Whitby - Sunderland) - - - - -	1,534	18	4
6. Travelling expenses of officers assisting at other stations during the branding season - - - - -	£. 118	12	7
Allowances for extra duty - - - - -	62	11	-
Making and repairing branding irons - - - - -	49	14	-
	230	17	7
7. "Princess Royal" cutter—			
Salary of commander - - - - -	£. 200	-	-
Wages of the crew - - - - -	593	5	7
Victualling, &c. - - - - -	646	-	1
Repairs and furnishing - - - - -	145	7	5
	1,544	13	1

REPORTS AND TREASURY MINUTES, &c. RELATING

	£.	s.	d.
8. Boat service at Wick and Loch Fine - - - -	121	18	3
9. Remuneration to Naval Superintendents of Fisheries—			
Lieutenant Parks on east coast - £. 100 - -	100	-	-
Lieutenant Morris on west coast - 100 - -	100	-	-
	200	-	-
10. Expenses in relation to the harbour grants—			
Salary of engineer - - - - £. 100 - -	100	-	-
Travelling expenses - - - - 77 10 11	77	10	11
Wages and travelling expenses of local inspectors for superintending piers and harbours - - - -	183	2	7
	360	13	6
11. Harbours - - - - - - - - - -	2,500	-	-
12. Printing and stationery - - - - -	125	3	1
13. Fee for new Fishery Bill - - - - -	120	-	-
14. Retired allowances - - - - -	1,178	-	-
15. Materials for repair of fishermen's boats - - -	500	-	-

I shall for the sake of convenience discuss in the first place the second of the above heads, *i. e.*, that which relates to the fishery officers on the east coast of Scotland, and the duties which they perform, and which are fully described in the annexed memorandum prepared for me by the direction of the Board of Fisheries. That memorandum enables me to state that the principal duties performed by the east coast officers consist of,—

- A. Those which relate to the branding of herrings.
- B. Those which relate to the branding and punching of cod.
- C. The prevention of illegal nets ; illegal or improper fishing.
- D. A species of general superintendence over the persons engaged in fishing and curing, including the clearing out the fishing vessels when required, the enforcement of the law requiring the painting of the names on fishermen's boats, and more recently the enforcement of the provisions of the Act founded on the Fishery Convention between England and France.
- E. The administration of the grants by the Commissioners towards repairs of fishermen's boats.
- F. The furnishing statistical and other information to the Board of Fisheries respecting the Fisheries, and regarding piers, harbours, &c.
- G. The enforcement of the law with respect to the size and materials of barrels.

Of the above-mentioned duties it appeared to me that those which relate to the branding of herrings first demanded my attention, inasmuch as if the continuance of that system were deemed expedient, the establishment by which it is conducted must of necessity continue, subject of course to any possible reductions.

At or previous to the commencement of my inquiries various representations reached me, both from individuals and bodies of fish-curers, which led me to believe that the continuance of the system of branding was deemed to be objectionable by a considerable portion even of those who are in the habit of availing themselves of it ; and some anxiety was expressed by the more distant fish-curers that I should personally visit Wick, and other places in the extreme north of Scotland, with a view to inform myself as to the opinions entertained on this subject.

The lateness of the season, and my other public engagements, prevented me from acceding to this suggestion ; but in order to give all the fish-curers on the east coast of Scotland, who alone used the brand, the opportunity of bringing their views before me, I addressed to them a circular letter, which will be found in the Appendix hereto (No. 1), containing certain queries, framed for the purpose of eliciting their opinions.

From the answers to these queries, and from the oral replies of a considerable number of fish-curers and fish-merchants whom I examined when in Edinburgh, I believe myself to have procured a body of information with respect to the effects

effects of the branding system sufficient to justify me in the statement and suggestions I am about to submit to their Lordships on that subject.

I will first endeavour to give a brief account of the mode of curing herrings for the brand, and of the different kinds of brands applied.

Mr. Mitchell, the Belgian consul at Leith, in an essay published in the "Quarterly Journal of Agriculture," in Edinburgh, in June 1839, which was considered worthy of a medal, gives a succinct description of the mode of cure.

I subjoin the following extracts:—

"The herrings being brought in the boats alongside the quay, or near the curing place, are lifted with wooden shovels into a wooden measure without a bottom, called a cran (which measure is branded by the fishery officer, and must contain 36 gallons). The cran is previously placed on the cart or place where the herrings are to be delivered, and upon lifting up the measure, the same having no bottom, the herrings are thereby emptied out of it without the trouble of tumbling them out, as would have to be the case if it had a bottom. The herrings are then conveyed to the curing yard or shed, and are placed in square pits or in heaps; they are then gutted (almost always now in Scotland with a knife), by taking out the gills and stomach, and those who cure in imitation of the Dutch leave the appendices cœci, or crown gut, as it is considered to impart a richer flavour to the herring; they are then roosed (sprinkled with salt), and, thereafter, those employed in packing put a quantity of salt in the bottom of the barrel, and a layer of herrings is then closely laid together on their sides (if in imitation of the Dutch, nearly on their backs), and alternately a portion of salt and a layer of herrings, until the barrel is properly packed. After remaining three or five days, the barrel is again opened, when the herrings are found floating in pickle; the superabundant pickle is poured off, and an additional quantity of herrings to fill up the cask is packed in; a quantity of salt is then laid on the top of all, and the barrel is headed up, and it is then ready for branding. According to the existing British fishery laws, such barrels must be marked * * * to show the month and day the herrings were taken, cured, and packed, and the mode of gutting and the year, as well as the name and residence of the curer.

* * * * *

"Each herring barrel must not be smaller in capacity than 32 gallons, old wine measure, or 27 imperial gallons, and half-barrels may be used if of proper size. The cask may be of any kind of wood (fir excepted).

* * * * *

"Before any cask of herrings can be branded with the Crown brand they must lie 15 free days in the cask, namely, the day of their being packed and barrelled, and the day they are presented for the brand, are not counted. Herrings for places out of Europe or the West Indies must be re-packed; they must not be packed with the original pickle and salt, but must be washed, and then re-packed with fresh pickle and salt."

With regard to the different kinds of brands, the following description of them has been given to me by Mr. Miller, the intelligent inspector of the east coast fishery:—

The Crown brand, No. 1, with the word "Maties," which is rarely used, is applied to barrels packed with the richest quality of well cured gutted herrings, and from which fish full of milt or roe, and spent fish, are excluded.

The Crown full brand, No. 2, is applied to barrels packed with well cured, selected, gutted fish, full of milt or roe, and from which all tainted, spent fish, broken or broken bellied fish, are excluded.

The Crown brand, No. 3, is applied to barrels packed with well cured, but unselected, gutted fish, freed from all broken fish.

The lozenge brand, No. 4, is applied to barrels containing herrings which were formerly Crown branded as above, but out of which the herrings have been removed, washed, and again packed into them, with a larger portion of great salt, preparatory to exportation out of Europe.

The Crown brand, No. 5, with P. P., signifying twice packed, is applied to barrels re-packed with well cured gutted herrings prepared with great salt for exportation to places out of Europe.

Of the several brands thus described by Mr. Miller, the second, viz., the Crown full brand, is by far the most in use.

Mr. Miller gives the following statement of the branding of 1846 :—

Brand, No. 3	- - - - -	15,194
Brand, No. 2	- - - - -	139,108
Brand, No. 4	- - - - -	521
Brand, No. 5	- - - - -	1,976

He also states, that of the 139,108 Crown full branded barrels, 124,865 were exported, and, I may add, that this exportation almost wholly takes place to the northern parts of Europe south of the Baltic.

The comparatively small quantity of re-packed branded herrings, No. 3 and No. 4, are for the most part exported to places out of Europe, and chiefly to the West Indies and Mauritius.

The representations to which I have alluded as having been made against the continuance of the branding system adverted to the general objections to which such systems are liable. In reference to these objections, I may observe that the practice of stamping or branding articles of commerce by public officers with a view to authenticate their genuineness or good quality, which existed in this country in respect of various kinds of goods, has by degrees been almost wholly discontinued.

It was found that, although it might secure to the purchaser that the article should not fall below a given standard, it tended to prevent its rising above that standard; that it discouraged the improvements of private enterprise, inasmuch as it promoted a uniform limit of price which it was very difficult to pass by any difference in quality.

These, and other similar objections, have been stated in various forms by such of the fish-curers as have expressed themselves desirous that the system of branding herrings should be discontinued. These parties concur in the representation that it places upon the same level the careful and industrious curer and the less careful and less industrious, inasmuch as the price of branded herrings at the same time and place is uniform, whoever may be the curer and whatever may be the pains and care he bestows on the cure; and this important point is admitted by many of those who are favourable to the branding system.

They further state that the dealers who purchase at the fishery stations make their bargains in the first instance with those who cure their herrings not under cover, but in the open air, which is not so good a process, and who sell them at a cheap rate, and thus depress the price of the better article.

They complain that, whereas in other kinds of business industry, skill, and honesty have their reward in increased custom and better prices, this is not the case with respect to the exportation trade in cured herrings, owing to the levelling effect of the official brand.

It is pointed out that, although the brand is by law optional, and no one is compelled to obtain it, yet so long as a considerable number of the trade use it, it cannot be safely dispensed with by the remainder; and that the delay and trouble necessarily occasioned by the conditions requisite to be fulfilled, produce some expense and inconvenience, and sometimes the loss of markets. They complain that the detention of the herrings during the 15 days required before they can be lawfully branded, leads to a large simultaneous export which gluts the foreign market. Some of the witnesses, moreover, have stated that the export trade to Europe is over stimulated by the facilities to which I shall presently more particularly allude, and that exporters pay too little regard to the state of the demand in the continental markets, but export at all hazards, and as an illustration of this practice, they advert to the enhanced price of green, that is, uncured fish, and they assert that the curers are at the mercy of the fishermen. They refer to the increase of the red-herring trade,* and the improvements in that branch of cure to which the branding regulations do not extend,

* The red-herring trade is chiefly a home trade, and has greatly increased; the foreign export trade in red herrings, however, has not increased. See Return in Appendix.

extend, and which is conducted on the ordinary principles of competition without the artificial aid of the Government officer, as a fair illustration of the result of placing the white-herring trade on the like footing.

On the other hand, I feel bound to state, that a very large majority of curers, measured both in number and in amount of herrings branded by them, are decidedly favourable to the continuance of the brand as compared with those who have expressed unfavourable opinions. Of those whom I orally examined, Messrs. Methuen, Simpson, Robertson, and others, brand amongst them upwards of 50,000 barrels of herrings out of the total brand of 148,000; and amongst the replies from the fish-curers to whom my printed queries were sent, those who urged the continuance of the brand (not including the parties orally examined) represented more than between 40,000 and 50,000 barrels.

The facts and considerations adduced in the evidence favourable to the continuance of the brand appear to me to support the following propositions:

That of the branded herrings by far the greater portion go to Prussia, and the countries adjacent to the south of the Baltic.

That (unless in the early part of the season) few herrings are sent to these countries except under the sanction of the brand.

That a high minimum of quality and cure is secured under the system of branding, not only by the refusal of the brand when the herrings are not duly prepared and cured, but because during the whole process of preparing and curing (a process so rapid in its operation and carried on by such large bodies of persons as to render it very difficult for each separate curer to watch over those whom he employs) the fishery officer circulates amongst those employed, examines from time to time the progress of their operations, points out defects in the cure or selection, and stimulates the negligent by warning them of the possible refusal of the brand. This service performed by the fishery officers many of the fish-curers notice as being particularly useful.

That the brand has the full confidence of the merchants and consumers in these countries, a fact testified not only by the replies and evidence of the great majority of the fish-curers on the east coast, and of the fish merchants whom I examined, but also by various representations from continental merchants which will be found in the Appendix, No. 3.

That branded herrings are accepted with little examination, and pass from merchant to merchant and into the interior without the necessity of opening the barrel, except in comparatively few instances.

That the brand prevents disputes as to quantity, quality, and cure, and especially those disputes which originate in a falling market, from a desire, on the part of the purchaser, to throw them back on the seller.

That the currency (if such an expression be allowable) of the branded barrels, facilitates dealings in them, and amongst other facilities it encourages advances on bills of lading, in which the articles being described as Crown full-branded herrings are known to be of a definite quality, and readily saleable.

That the brand being an authoritative declaration of the quantity, quality, selection and cure, herrings can be and are ordered by foreign merchants more freely than if such an authentication did not exist, and they can be and are purchased on the spot at the fishery station without any previous knowledge of or relation with the fish-curer.

That the discontinuance of the branding system might, at all events, temporarily alter the course of the export trade; that some time might elapse before confidence in the individual curers could take the place of the brand.

That at first there might be distrust sufficient to occasion some diminution of the demand, which might be still further diminished, if (which is by no means improbable) any falling off in the cure by the inferior class of curers, were to damage the reputation of British herrings in the continental market.

That these results would be aggravated if an official Government brand for Norwegian herrings were established, a possibility which is adverted to by one of the witnesses.

That the existing state of the continent of Europe and the diminution of the demand for white-herrings in Ireland, occasioned by the failure in the potato crop, render the present not a favourable conjuncture for making a change in the established system of the herring trade.

The statistical information obtained from the annual tables presented by the

Fishery Board to Parliament, which I here subjoin, bears strongly upon the policy of the branding system.

AN ACCOUNT of the Total Number of Barrels of WHITE HERRINGS exported to *Ireland*, to other Places in *Europe*, and to Places out of *Europe*, for the under-mentioned Years,

YEARS.	Exported to Ireland.		To other Places in Europe.		To Places out of Europe.		TOTAL.
	Gutted.	Ungutted.	Gutted.	Ungutted.	Gutted.	Ungutted.	
	<i>Barrels.</i>	<i>Barrels.</i>	<i>Barrels.</i>	<i>Barrels.</i>	<i>Barrels.</i>	<i>Barrels.</i>	<i>Barrels.</i>
1831	126,591	1,866	31,100	-	57,128	813	217,499
1832	113,380	757	47,656	-	57,493	1,498	220,684
1833	146,771	2,483	53,852	-	66,510	477	272,093
1834	72,682	1,278	34,050	-	49,493	1,302	158,808
1835	167,252	1,708	48,451	-	58,143	839	273,393
1836	102,425	543	46,777	-	38,036	1,484	189,269
1837	137,630	1,465	57,888	-	34,142	4,532	235,158
1838	145,787	4,139	64,870	-	23,033	1,901	239,730
1839	156,045	1,314	82,515	-	11,093	654	252,522
1840	147,604	2,918	90,951	-	8,295	372	250,137
1841	186,747	1,206	91,069	-	-	-	-
1842	161,340	3,907	119,366	770	6,336	-	291,800
1843	125,521	2,249	181,853	100	3,793	-	313,516
1844	} 3 quarters of year	6,546	143,754	-	2,150	176	266,373
1845		2,941	113,648	30	2,273	215	243,194
1846		4,238	148,339	24	4,171	594	255,714
1847		3,080	142,532	-	3,700	1,259	250,181

ABSTRACT of the Total Quantity of WHITE HERRINGS Branded and Exported, in so far as the same have been brought under the cognizance of the Officers of the Fishery, from the 1st of June 1809 in the under-mentioned Years, when the System hitherto in force for the Encouragement and Improvement of the British Herring Fishery took place, distinguishing each year, and the Herrings Cured Gutted from those Cured Ungutted.

PERIODS.	Total Quantity of Herrings Cured.			TOTAL Quantity of Herrings Branded.	Total Quantity of Herrings Exported (including Exports to Ireland; see Table above).		
	Gutted.	Ungutted.	TOTAL.		Gutted.	Ungutted.	TOTAL.
	<i>Barrels.</i>	<i>Barrels.</i>	<i>Barrels.</i>	<i>Barrels.</i>	<i>Barrels.</i>	<i>Barrels.</i>	<i>Barrels.</i>
Period extending from 1st June 1809 to 5th April 1810	42,548	47,637 $\frac{1}{2}$	90,185 $\frac{1}{2}$	34,701	11,063 $\frac{1}{2}$	24,784 $\frac{1}{2}$	35,848
Year ended 5th April 1811	65,430	26,397 $\frac{1}{2}$	91,827 $\frac{1}{2}$	55,662 $\frac{1}{2}$	18,880	19,253	38,133
" " 1812	72,515 $\frac{1}{2}$	39,004	111,519 $\frac{1}{2}$	58,430	27,564	35,256	62,820
" " 1813	89,900 $\frac{1}{2}$	63,587 $\frac{1}{2}$	153,488 $\frac{1}{2}$	70,027 $\frac{1}{2}$	40,100 $\frac{1}{2}$	69,625	109,725 $\frac{1}{2}$
" " 1828	339,360	60,418	399,778	279,317 $\frac{1}{2}$	210,766	893	211,659
" " 1829	300,242 $\frac{1}{2}$	55,737	355,979 $\frac{1}{2}$	234,827	202,013 $\frac{1}{2}$	3,062	205,875 $\frac{1}{2}$
" " 1830	280,933 $\frac{1}{2}$	48,623 $\frac{1}{2}$	329,557	218,418 $\frac{1}{2}$	177,776	3,878 $\frac{1}{2}$	181,654 $\frac{1}{2}$
" " 1831	371,096	68,274 $\frac{1}{2}$	439,370 $\frac{1}{2}$	237,085	260,976	3,927	264,903
" " 1832	313,113 $\frac{1}{2}$	49,547	362,660 $\frac{1}{2}$	157,839 $\frac{1}{2}$	214,820 $\frac{1}{2}$	2,679 $\frac{1}{2}$	217,499 $\frac{1}{2}$
" " 1833	353,684 $\frac{1}{2}$	63,279 $\frac{1}{2}$	416,964 $\frac{1}{2}$	168,359 $\frac{1}{2}$	218,429 $\frac{1}{2}$	2,255	220,684 $\frac{1}{2}$
" " 1842	489,620 $\frac{1}{2}$	177,624 $\frac{1}{2}$	667,245 $\frac{1}{2}$	190,922 $\frac{1}{2}$	283,530	1,206	284,736
" " 1843	442,290	181,129 $\frac{1}{2}$	623,419 $\frac{1}{2}$	162,713	287,043 $\frac{1}{2}$	4,757	291,800 $\frac{1}{2}$
" " 1844	473,553 $\frac{1}{2}$	191,803	665,359 $\frac{1}{2}$	182,988	311,167 $\frac{1}{2}$	2,349	313,516 $\frac{1}{2}$
Period extending from 5th April 1844 to 5th January 1845	393,312	132,720 $\frac{1}{2}$	526,032 $\frac{1}{2}$	140,632	259,651 $\frac{1}{2}$	6,722	266,373 $\frac{1}{2}$
Year ended 5th January 1846	411,271	121,375	532,646	142,473 $\frac{1}{2}$	240,008	3,186	243,194
" " 1847	414,915 $\frac{1}{2}$	192,535 $\frac{1}{2}$	607,411	156,278 $\frac{1}{2}$	250,857 $\frac{1}{2}$	4,856 $\frac{1}{2}$	255,714
" " 1848	372,989 $\frac{1}{2}$	189,754	562,743 $\frac{1}{2}$	146,500 $\frac{1}{2}$	245,842	4,339	250,181

These tables appear to me to establish—

1st. As to the Foreign Trade :

That the foreign trade in white-herrings, which, since the cessation of the West Indian demand in 1839–40, has been almost entirely confined; as before stated, to the north of Europe south of the Baltic, and now almost wholly consists of Crown full branded herrings, has very largely increased since 1833; and I may here add,

add, that several of the witnesses whom I examined were sanguine as to the further extension of the trade, and as to the increasing reputation of Scotch branded herrings, and expressed their hope for the aid of Her Majesty's Government in influencing other States to reduce their import duties on this article of commerce.

2d. As to the Home Herring Trade, including Ireland :

That the unbranded trade, which includes the ungutted herrings, and consequently a large and increasing number of white-herrings, subsequently made into red-herrings, has increased very largely; whereas the branded trade in the home market has diminished, and is of little importance.

After giving my best attention to the facts and considerations which I have above set forth on both sides of this question, I deem it my duty to state, that if the question of continuing the brand related only to the home trade in white-herrings, there appears to me not to be adequate grounds for supporting it; but, as respects the foreign trade, which is sufficiently large to be an object of the highest importance to Scotland, the branding system forms so essential a part of its arrangements, its abandonment might cause such derangement and contraction of that trade, and consequent loss and inconvenience to those engaged in it, and to the large bodies of the working classes employed, not only in fishing, but in the various operations of curing for the European market, that I feel compelled, notwithstanding the objection in principle to which it is liable, to recommend that it should still be maintained, and, as a necessary consequence, that the establishment of the East Coast Fishery officers should be continued.

I am disposed to think, however, that it may be worthy of consideration, whether it may not be advisable to charge a small fee or duty upon the branding of each barrel. This would throw a portion of the expense of the establishment upon those who immediately benefit by it, and would thus lessen what is, in effect, a bounty on the export white-herring trade, at the expense of the other classes of the community. It would likewise encourage the enterprising curer to rely on his own brand, as the saving of this fee or duty might counteract the disadvantage of his contending against the Government brand.

I have confined myself hitherto to the discussion of the system of branding herrings only, because the punching and branding of cod, including in that term ling, tusk, and hake, which form another part of the duties of the fishery officers on the east coast, is a system of comparatively small importance. Cod are punched by an instrument which cuts out a small defined portion of the tail of each fish, which appears to the officer to be prepared according to the regulations and directions of the Fishery Board. The brand for cod is applied to barrels of cod properly pickled.

The quantity of dried cod officially punched has, since 1843, been gradually diminishing, and in the year ending 1st January 1848, only 8,145 cwt. were officially punched out of 86,624 cwt., being less than one-tenth, and only 955 barrels of pickled cod received the official brand.

If these small amounts are compared with the total quantity of cod taken in the fisheries of Great Britain only, as ascertained by the fishery officers, and set forth in the account of the Fishery Report for 1847, the total caught will be found to amount to 413,730 cwt.; the total branded or punched, 9,100 cwt.

Moreover, out of the 8,145 cwt. officially punched, 5,800 cwt. were from the Shetland Fisheries, and 1,850 cwt. from the Orkney Fisheries; so that, of the remainder of the Scotch Cod Fisheries, only 1,000 cwt., out of 40,000 cwt. of dried cod, received the punch.

These statistical results show that the continuance of the system of punching or branding cod cannot, like the system of branding herrings, be justified on grounds of national importance, or as involving the interests of large classes of persons.

Entertaining a strong opinion, on the grounds before stated, with reference to the herring brand, that the system of authenticating the quality of goods by the agency of a Government officer is objectionable in principle, I think that it would be much to be regretted if any opportunity should be permitted for the growth and extension of a system of this nature, which is at present very limited, that is, the punching and branding of cod. Its discon-

tinuance would now be easy; but if it were come into general use the same difficulties would arise in terminating it, which now exist in the case of the herring branding system. I must further state that, although on the east coast of Scotland the extension of the punching of cod might not create an increase of the Fishery officers, yet on the west coast it would require more to be kept up than would otherwise be necessary. Accordingly, I venture to suggest that the system of punching and branding cod may be discontinued, subject to such precautions, in Orkney and Shetland, as the interests and requirements of these islands, to which I shall more particularly allude on a subsequent occasion, may render advisable. (*see Appendix.*)

Before quitting the subject of branding, it is proper that I should remark that the extent to which the brand is used must not be regarded by any means as indicating the whole of the services or utility of the Fishery officers as to the preparation and cure of fish.

A considerable number of barrels of herrings are cured as for the brand, although it is not applied for unless they are intended for exportation.

Moreover, the curer who uses the brand cures his fish together, whether intended to be branded or not; and the Fishery officer, from time to time, inspects the process, and endeavours to prevent defects and to promote improvements.

In estimating the advantage or disadvantage of the branding system, this indirect effect of it must not be lost sight of.

Having arrived at the conviction of the necessity of maintaining at present the system of branding herrings, it appears to me that this would of itself require the continuance of the Fishery Board independently of the question of the general utility of that establishment. I conceive that the superintendence of that system and of the officers conducting it could not be better or more satisfactorily exercised than by that Board, which is thoroughly conversant with the subject as respects the Scotch fisheries, to which the branding system is practically limited, and far more conveniently situate than any central Board in London.

Had I deemed it right to recommend the abolishing of the system of branding herrings, it would have been my duty to have entered upon the task of weighing the value of the remaining functions of the Board against the expenses of its establishment. Although relieved from this question, yet having had the opportunity of inspecting the correspondence and proceedings of this Board, it would be unjust not to take this opportunity of adverting to the important services which the Commissioners, acting themselves gratuitously, and with a moderate establishment, have rendered to the public in assisting for a long period of years in the development of this branch of national industry, and of expressing my belief, that in the present condition of the poorer classes in Scotland, the question of the continuance of the Board of Fisheries is not merely to be regarded in reference to measures of economy,—that it is impossible to doubt the social and moral advantage which may and do result to this class of the population from the attention bestowed upon their welfare by a body of eminent persons distinguished by their rank, position, and knowledge, and who are constantly endeavouring to obtain and disseminate information useful to those employed in the fisheries, to encourage their enterprise, to stimulate their industry, and to promote their physical and moral welfare.

Although sensible of the value of the Fishery Board, and of the advisability of its continuance, I confess that I think considerable reduction and economy might be made in the expenditure under its control without impairing its efficiency. I allude especially to the possibility of considerably diminishing the number of the West Coast officers, and gradually discontinuing altogether the officers employed in England; and also to the making improved and economical arrangements for the naval superintendence of the fisheries, both with regard to the vessels of war and the fishery cutter. Upon these and other points involved in this subject, regarding some of which I desire further information, I shall offer suggestions in a separate report, a course which I venture to adopt to avoid the inconvenience of delaying the expression of my views as to the principal matters in the case, namely, the continuance of the branding system and the Fishery Board.

I have, &c.

Sir C. E. Trevelyan, K. C. B.,
&c. &c. &c.

(signed) *John George Shaw Lefevre.*

TREASURY MINUTE, dated 13 February 1849.

TRANSMIT a copy of this Report to the Fishery Board for the consideration of the trustees, and request Mr. B. Primrose to inform them that my Lords are not prepared to dissent from the conclusion contained in the Report with regard to the inexpediency of abandoning at present the system of branding herrings, and with regard to the necessity of the continuance of the Board of Fisheries on that ground, independently of the other services rendered by the Board.

With respect to the punching and branding of cod, their Lordships consider that the cod fisheries on the coast of Scotland may be promoted and encouraged without having recourse to the objectionable system of guaranteeing the quality of the articles by the brand of a public office.

REPORT to the Lords Commissioners of Her Majesty's Treasury, by the Commissioners of the Fishery Board, on the EXPENDITURE under their Superintendence.

Board of Fisheries, Royal Institution, Edinburgh,
17 April 1849.

THE Commissioners of Fisheries having received the instructions of the Lords Commissioners of Her Majesty's Treasury to take into consideration a report by Mr. John George Shaw Lefevre, on the expenditure under the Fishery Board, and an intimation of their Lordships' opinion that the Cod Fisheries on the coast of Scotland may be promoted without continuing the official branding of barrels of pickled cod, and punching of the dried fish, have deliberated on the subjects submitted to them by their Lordships, and now beg to present the following Report :

Their remarks will be first addressed to the change contemplated in the cod and ling fisheries.

Improvement in the curing of these fish has undoubtedly accompanied the practice of branding and punching, but their Lordships having expressed an opinion adverse to its continuance, the Commissioners have considered as to the best means of carrying their Lordships' wishes into effect, so as still to preserve the careful curing of the fish, and make as little change in the trade as possible.

With this view they would recommend that the Board's official marks used in this department of the fisheries should remain in force till the 1st of January 1850, to prevent interference with contracts already formed, and thereafter should cease entirely throughout Great Britain.

The Commissioners do not advise that the Orkney and Shetland Islands should be exempted from this alteration, but that it should be made general over the whole kingdom at the same date.

The cod and ling fisheries being in no other particular withdrawn from the charge of the Board, the Board's officers will continue their superintendence and instructions in curing as heretofore.

They will have to contend, it is true, against the disadvantage of the curer being no longer encouraged by the prospect of obtaining the Government guarantee. If the standard of cure should in consequence not be maintained, some fall in price may be anticipated, but it is hoped that by a well-directed supervision on the part of the Board, any material decline in the prosperity of this branch of the fisheries may be averted.

Mr. Lefevre in his report has so fully discussed the brand upon white herrings that the Commissioners deem it unnecessary to say much upon that subject. The co-operation of merchants with the Board in maintaining the purity of the brand shows the value they set upon it. This is further con-

firmed by communications testifying to its advantages, which have been often received by the Board. Indeed, the increase of the trade in connexion with the brand implies a cordial support from the curers and merchants, for with the limited force of officers at the disposal of the Board, it would have been vain to attempt to enforce the brand had a general opinion prevailed against it.

Mr. Lefevre has thrown out a suggestion that a small fee or duty might be charged on the branding of each barrel.

By the existing Acts of Parliament the Commissioners are not empowered to levy any fees, and they must apply to Parliament before it could be authorised.

The proposal might be more fully considered if the present Fishery Acts should at any time be revised, the Commissioners will however shortly state some objections to which it appears liable.

If generally paid, it must add to the price of the barrel, or be a deduction to that amount from the curer's profit. It is of much consequence that the price of British herrings should not be raised to the foreign consumer, and no additional advantage given to the herrings of foreign nations, which can be sent to the continental markets cheaper than ours.

The profits of curers are so moderate and the trade so precarious, that few persons of large capital are found in it. Most of the curers would not be able to bear even a small deduction from their gains. The fee would be considered the greater hardship from the brand having been so long received free. There would be much disposition to evade it, and it is probable the return to Government would be trifling, as expenses must be incurred in its collection. Indeed it may be doubted, whether it could be made so remunerative as to counterbalance the disadvantages that attach to it.

If the Board were to be associated with a tax, its independence of character might be somewhat disturbed; were this to be the case it would interfere with the friendly disposition prevailing between the officers and the curers, on which the successful result of the officers' superintendence so much depends.

But the measure should be looked at with the greatest caution in regard to its probable consequences on the foreign market. Those most conversant with that market assert, that it is preserved to this country by inferior British herrings being kept out of it. This is chiefly owing to the brand, and the brand will have this effect so long as it is given gratis, because there are then so few reasons for its not being applied, except such as arise from the condition of the herrings. But with a fee other considerations come in to prevent its application, and the fraudulent curer, taking advantage of these to pass off inferior herrings, might bring such distrust into the market as to shake the whole trade.

The Continental trade under the brand is thriving, having been on the increase for several years. To open it to the unbranded exports of a number of small curers, who would be the first to avoid the fee, but are least acquainted with the system of foreign markets, might lead to a decline in that trade, or to a monopoly at home very injurious to the fisheries.

In regard to a considerable reduction on the out-door establishment alluded to by Mr. Lefevre, the Commissioners beg to point out to their Lordships that for several years past, as vacancies occurred at certain stations, by the death or retirement of the officer, the opportunity was taken to reduce the establishment by bringing the district under one officer instead of two. The Commissioners had contemplated the extension of this practice, which would have gradually diminished the number of the officers, and caused a considerable saving of expenditure. But the recommendation that the establishment should be reduced, and the same economy enforced which their Lordships have introduced into other public departments, has satisfied the Commissioners, that they will best meet their Lordships' views by forming a retiring list of those senior officers whose services could be most easily spared. In justice to those officers, the Commissioners must state that their services have been of much use.

As their length of service entitled them to pensions the Commissioners did not press their retirement, deeming that the benefit derived from maintaining them on the establishment was equivalent to the difference of expense it occasioned.

The practice of uniting districts must be restricted within certain limits. When the district becomes too large it leads to defective superintendence, imperfect

imperfect returns, and increased travelling charges. Some of the districts have shown a tendency to such evils, and have already reached as large a size as is admissible. The Commissioners therefore recommend, as the measure which would inflict least injury on the fisheries, and be productive of most economy, that the officers should be withdrawn from England, where there are eight stations, and that other eight stations should be reduced in Scotland.

The Board, in suggesting the withdrawal of all the English officers, does not propose that its jurisdiction should cease in England. Branding is required in the northern parts of England, and the Board must reserve the power of sending an officer there. It may also be expedient for the Board occasionally to send its inspector to the principal ports of export, and to some important fishery stations, to see to the observance of the fishery laws. It must also maintain a station at the Isle of Man. But as it would be impossible when the officers were removed to collect the returns from England that are now published in the annual report, except at a great expense, the Board suggests that these shall cease on the withdrawal of the officers, and the returns for the Isle of Man be included with the returns for Scotland.

The present establishment consists of two general inspectors, 39 officers, and two supernumeraries, in all 43. The reduction of 16 officers would enable the Board to dispense with one of the general inspectors; the total reduction would therefore be 17 officers, whose joint salaries and travelling allowances amount to about 2,800*l*.

The whole of this saving, though not immediate, would ultimately accrue to the nation.

The establishment thus reduced would consist of one general inspector, 23 officers, and two supernumeraries.

It would be necessary to constitute one of these officers assistant inspector to relieve the general inspector in the additional duties he will have to perform from being inspector over the whole of Scotland.

The Commissioners recommend, if this establishment be approved of, that it should be formed by a selection made from the present officers, who should continue to draw the same salaries they now receive, with the following exceptions.

The general inspector to be raised from 250 *l*. to 300 *l*., in consideration of his additional duties.

That the officer to be appointed assistant inspector should have his salary made up to 150 *l*. per annum, if he be now drawing a salary below that sum, but be allowed no increase in right of the appointment, if his salary amounts to 150 *l*. or exceeds it; and that each of the supernumeraries should be raised from 60 *l*. per annum to 70 *l*., to compensate for their prospects in the service being so much impaired.

The Commissioners further recommend that all new appointments should be made on the following scale, viz. :

NEW SCALE.

	£.	s.	d.
1 general inspector - - - - -	250	-	-
1 assistant ditto - - - - -	150	-	-
4 first class officers at 130 <i>l</i> . each -	520	-	-
8 second class ditto at 110 <i>l</i> . each -	880	-	-
10 third class ditto at 90 <i>l</i> . each -	900	-	-
2 supernumeraries at 70 <i>l</i> . each -	140	-	-
£.	2,840	-	-

Each officer to receive in addition 10 *l*. a year for office rent, instead of 10 *l*. 10 *s*. as at present.

This new scale when in full operation would effect a further saving, as compared with present salaries, of more than 500 *l*.

The Commissioners venture to express a hope that their Lordships will extend

an indulgent consideration to the case of those officers forced to relinquish their situations by a sudden and unexpected retirement, at a time of life which unsuits them from undertaking new employments.

They have fulfilled their duties to the entire satisfaction of the Commissioners for a long series of years, and the Commissioners trust their Lordships will recognise in this, a just claim for a full retiring allowance.

It is necessary to give a brief outline of the manner in which the deficiencies will be met, occasioned by the reduction of eight officers in Scotland.

The herring fishery being carried on most actively on the east coast of Scotland, which almost exclusively supplies the Continental markets, the principal permanent stations will be retained there. The fisheries on the west coast, though not accompanied with trade to the Continent, are of the highest importance, and prosecuted by a population who peculiarly need the presence of fishery officers among them.

The Board proposes to meet the demands of each coast by drafting officers from one to the other to suit the recurring fishing seasons.

The diminution of officers, which will fall chiefly on the west coast, may be in some measure compensated by substituting a moveable force from the east coast, identified with its skill and active habits, which are so much wanted among the inert population of the west.

This interchange of officers may also react upon the east coast, so as to make up there for the somewhat reduced superintendence of the Board.

The officers transferred to the west coast would become agents for diffusing among the east coast fishermen a more accurate knowledge of the west coast fishing banks than they now possess; hence east coast fishermen might resort there with greater regularity.

It has been stated by an intelligent observer on the Western Highlands, "that the fisheries should be the people's first care; that a few boats' crews of East Country fishers would become rich there, and realise more money than half the farmers in that quarter; that a boat's crew of six men would make more money in one month than a farmer there could of the produce of 100 acres of his best arable land."

The expeditions of fishermen from the east coast to the west have certainly generally proved successful adventures. Such expeditions annually undertaken with superior boats and nets, and fishermen of first-rate skill, could scarcely fail to raise the art of fishing among the west coast population.

The Destitution Committee are now engaging boats and crews from the east coast to go to the west, each boat to take on board there two of the native fishermen, to teach them how to fish.

The Destitution Committee has given much attention to the subject of providing a permanent maintenance for the population. It has employed inspectors of experience and sagacity—has been in communication with the Admiralty surveyors, with the landed proprietors, and with every class who could give correct information,—and all combine in stating, that the almost inexhaustible resources of the west-coast fisheries might be developed into a regular and profitable employment for the people, in the same way as has been done on the east coast.

The evidence given to Mr. Lefevre by Sir John MacNeill, chairman of the Board of Supervision for the Relief of the Poor in Scotland, has ably elucidated this question.

Opinions so general, and of so much weight, confirm the view taken by the Commissioners of the necessity of keeping officers on the west coast.

The Commissioners have given much attention to the subject of the naval superintendence exercised by the Board; it is divided between the cutter, the vessels supplied by the Admiralty, and boats temporarily hired under charge of part of the crew of the cutter.

The cutter with its commander and crew are the agents of the Board for all duty at sea. Her regular stations are on the west coast for the summer and autumn fisheries; in the Firth of Forth for the winter herring fishery; on the Ayrshire coast for the spring fishery; after which she is docked for repairs preparatory to the recommencement of the summer fishings.

From the amount of duty put on her during the famine in the West Highlands, in carrying into effect the Government schemes for its relief, she was kept on the west coast for the last three years during the whole year, and the
naval

naval superintendent from the Admiralty was retained on the east coast for the winter fishing.

The west coast of Scotland is intersected by lochs and arms of the sea of great length, in which the fisheries are carried on.

The cutter's superintendence as a fishery police is exercised through the range of these lochs, at the Isle of Man, among the Hebrides, and wherever the boats sail to prosecute the fisheries. She is a vessel of 100 tons, it having been found, after many years of experience, that one of less size could not do the duty efficiently. In her passages from place to place she is exposed to the heaviest seas on a most dangerous coast. She is often obliged to remain at sea a long time, and must be able to stow provisions and fuel for these voyages, performed among islands where stores cannot be procured.

In 1815 a cutter of 40 tons was first supplied to the Board, but she was found far too small for the duties she was expected to perform. In 1819 she was exchanged for one of 70 tons. This was also found too small in stowage, and for carrying and manning proper boats; but she remained in the service till 1841, when, being quite rotten and unseaworthy (having been an old vessel when given up to the Board), the present cutter was built to take her place, and made of 100 tons, to meet the deficiencies complained of.

Before any cutter had been attached to the Board, the superintendence had been attempted with boats only, but, unaided by a vessel, the fishermen proved too strong for them, and it became necessary to get a cutter to keep order.

Other objections prevail against a superintendence by boats alone.

To form permanent boats' crews at the officers' stations would be very expensive, and the men being always on shore, become demoralised. Hired crews are extremely difficult to obtain during the fishing season, as all the active fishermen are under engagements to the fisheries; an officer dependent on no other support but hired crews, could exercise but little control over the fishermen.

The police duties are chiefly of a preventive kind. Many of the regulations of the fisheries are laid down by Act of Parliament; the more respectable fishermen wish these regulations to be obeyed, as they promote the general interests of the fishermen; they are, however, often avoided or resisted.

The assemblage of numerous boats in narrow seas requires the presence of a force authorised to control them. Each boat carries a long range of nets, and if the boats, from not taking up a proper position, shoot their nets so as to foul, in the excitement and jealousy of the fishery, the nets are cut without scruple. The consequences among a rough and unruly set of people can easily be imagined; but if nets were allowed to be so destroyed, besides the increase of quarrels, much of the produce of the fishery would be lost. The men unfortunate enough to lose their nets, lose the whole season, a loss which deprives them of their chief support during the year. The intrinsic value of the nets is considerable, but small compared with the return they yield. A boat will sometimes make 30 *l.* in a night, which shows the importance of not allowing the nets to be destroyed. The cutter being with the fleet prevents these accidents and quarrels.

When in charge of the southern fisheries, the cutter cruises from Lochfine to the Isle of Man, round the kyles of Bute, and all the adjoining lochs; she prevents the use of illegal nets; she detaches her boats for some days' service to visit the different creeks, to inspect nets, and superintend small parties of fishing boats. This detaching of boats for separate duty of some continuance is most useful. The Admiralty vessels cannot practise it so effectively, their officers and crews being subject to the restraints and formal regulations of the navy, and, as strangers, often inexperienced in the fisheries. Much of this duty is carried on too among a population of very peculiar habits, who speak principally Gaelic. This puts the officers and crew of an English man-of-war much at fault.

The shores of the lochs which form part of the estates of landed proprietors are open to the fishermen, who, coming from a distance, and being always on the move in their boats, may commit petty depredations without the possibility of detection, unless watched by a sea police.

By the Act 29 Geo. 2, cap. 23, sect. 2, the fishermen of Scotland are allowed the free use of the shore below the highest high-water mark, and, for the space of 100 yards, on any waste or uncultivated land, beyond such mark within the

land, for landing nets, casks, &c., and putting up curing sheds, &c. In the lochs this privilege requires to be watched, that it be not abused by the fishermen, nor encroached upon by the proprietors. The master of the cutter in cruising up and down the lochs sees that this law is properly regarded.

A fishery with such characteristics is unknown in England, where these deep and broad arms of the sea do not exist.

The police duties arising from them resemble those which belong to all police; they consist of small and often-repeated details, which must be observed with untiring vigilance, but make no ostentatious show; and the real test of their efficiency is to be seen, not in a catalogue of disturbances, but in the confidence felt by proprietors and fishermen, and in the quiet, order, and prosperity prevailing at the fisheries.

In addition to her superintendence, the cutter is employed in connexion with the piers built by the Board. She is sent with tools for their construction, and with superintendents to take charge of the works. The reports of the master on eligible sites for piers, and the condition of those erected, which he examines as he passes them in cruising, supply information to the Board which it must otherwise obtain by more expensive surveys.

For these, and as a police among Highland fishermen, no other vessel could be substituted without deranging the system and seriously impairing the efficiency of the Board.

The Admiralty vessels are valuable as auxiliaries, especially on the east coast, which is frequented by foreigners, but are not adapted to take the place of the cutter.

The change of vessels and commanders prevents mature experience. The crews are not identified with the fishery service, and take but little interest in it.

Although the commanders receive and act upon the orders of the Board, the vessels are still subject to the Admiralty; directness of action is thus wanting. Repairs, exchange of ships, paying off, and return to duty have to be referred to the Admiralty, producing correspondence and delay at the most inconvenient moment, because it must occur in the midst of the fisheries, the vessels being then only attached to the Board.

The energy of particular officers will do much to diminish these inconveniences. The Board has been most fortunate in Lieut. Abram Parks, who for four years has been the naval superintendent on the east coast, and who with ready aptitude has personally acquired a tact and skill in his duties which have made his services to be highly appreciated. It is due to him to say they have been rendered in the most obliging manner wherever they could be of use.

In estimating the comparative advantages of the cutter and the ships sent by the Admiralty, the greater expense of the Admiralty vessels must not be overlooked. The discipline of these ships requires a crew much larger than is wanted for the fisheries, except where foreign fishermen come. There the presence of a man-of-war is more suitable for protecting the rights of our fishermen, and adjusting national differences with the commanders of the foreign men-of-war who superintend their fishermen on our coast. On all other occasions a ship of very small force suffices.

The Commissioners, anxious to make economical arrangements for the naval superintendence, have considered which division of the fisheries would bear the most easily a reduction of superintendence; and they recommend that trial should be made of discontinuing the naval superintendent of the west coast, and of shortening the period for which the superintendent of the east coast is retained by the Board to the summer fishing season of four months.

During these months foreigners are more or less upon the coast.

At the height of the season one vessel affords a very insufficient protection.

The fishing is going on simultaneously from one end of the coast to the other, and even a steamer, which of late years has been supplied, cannot guard the whole coast.

The strong petitions presented by the trade to Members of Parliament for additional protection, led to a second steamer being sent last year for two months. Her presence proved of great benefit, and extremely protective to our fishermen. If this second steamer could be continued in future, instead of the naval superintendent for the west coast, many grave and well-grounded complaints would be relieved, and British interests be adequately upheld.

The

The time being so short for which the steamers would be stationed on the coast, a considerable saving in this department would still be effected under such an arrangement.

The remaining subjects which call for remark are the grant of 2,500 *l.* for harbours, the grant of 500 *l.* for the repair of fishermen's boats, and the expenses in relation to the office in Edinburgh.

The grants for harbours and for fishermen's boats, though separated in two sums, consist of one Parliamentary grant of 3,000 *l.*

In administering the grant it has hitherto been the practice to apportion 2,500 *l.* to harbours, and 500 *l.* to the boats of poor fishermen, which sums have been obtained by distinct payments from the Treasury, but this division is not compulsory.

The Board has power to appropriate the whole to harbours, or to divide it in any proportion, so that no more than 500 *l.* be given for the repair of fishermen's boats.

The experience of many years during which this sum of 500 *l.* has been annually broken up in small gratuities to upwards of 250 fishermen, has satisfied the Commissioners that the application of the grant does not realise the good that was expected from it. The fishermen are tempted to postpone the repair of their boats in anticipation of being admitted on the fund, and to let them run too long without being looked to, counting on their turn for the Board's grant to make good all defects.

Very stringent regulations have been adopted to prevent such abuses, but with only partial success, and the imperfect result of these regulations shows the tendency to carelessness and fraud which is generated among the fishermen by their having this fund to depend upon.

The Commissioners consider that far more good would be done to the fishermen, by devoting the whole of the money to piers and harbours.

No other object is of equal importance to the fisheries. Large divisions of the coasts are without harbour accommodation, and the costly nature of the smallest sea works, makes an increase to the sum to be applied to them most desirable.

The Commissioners therefore recommend to their Lordships that the allowances to poor fishermen should cease at the 5th of January 1850, and that their Lordships should authorise the payment of the whole 3,000 *l.* per annum to the Commissioners' account for harbours.

The Commissioners feel it due to the gentlemen who fill the situations of clerks in the office at Edinburgh to bring the amount of their salaries before their Lordships for consideration. The reduction suggested in the out-door establishment is not likely to lead to a diminution of their duties, but rather to an increase, for the contemplated movement of officers from the different coasts must occasion additional correspondence.

There are only three clerks to carry on the combined duties of the Board of Fisheries and the Board of Manufactures.

Their salaries are below those of other public offices, and have been fixed at the following extremely low rates, viz. :

First clerk	-	-	-	-	£. 170 per annum.
Second clerk	-	-	-	-	130 „
Third Clerk	-	-	-	-	60 „

Mr. Wilson, the first clerk, has served in the establishment for 19 years; Mr. Miller, the second clerk, 10 years, and Mr. Rainnie, the third clerk, five years.

Their duties are very laborious, and such as require persons of education and superior character to perform them; the payments of money in the office are numerous, and to a considerable amount.

The manner in which the gentlemen now in the office have conducted the business of it, reflects the highest credit upon them. In the case of Mr. Wilson particularly, duties of a very responsible nature devolve upon him at all times, and in the absence of the secretary he has to attend upon the Board and receive and execute the orders of the Commissioners on matters of much importance. The Commissioners respectfully submit to their Lordships, that

each of the salaries is inadequate as a remuneration for the services expected for them, but especially as regards the first and the third clerks, and that in the revision of the establishment which is now being made, the claims of this department for a more equitable scale of payment should not be overlooked.

Taking into account the nature of the duties, and that there being only three clerks, they must give unremitting attendance at the office, the Commissioners trust that their Lordships will be disposed to approve of the recommendation that is now made for an increase of salary to each of the clerks.

In the event of their Lordships being pleased to sanction this proposal, the Commissioners suggest that the increase should be immediate, and that there should also be a scale of increased pay for each situation proportioned to length of service, at the following rates:

First clerk, under 5 years	-	-	-	£.200	per annum.
5 to 10	-	-	-	225	"
above 10	-	-	-	250	"
Second clerk, under 5 years	-	-	-	130	"
5 to 10	-	-	-	140	"
above 10	-	-	-	150	"
Third clerk, under 5 years	-	-	-	100	"
5 to 10	-	-	-	110	"
above 10	-	-	-	120	"

Years of service to be reckoned from the date of the individual's first appointment on the establishment, but in the case of the gentlemen now in the office that they should enter upon the new scale at the following rates :

Mr. Wilson, at	-	-	-	-	-	£.225
Mr. Miller	-	-	-	-	-	140
Mr. Rainnie	-	-	-	-	-	100

and continue at these salaries for five years before obtaining the next increase.

The Commissioners in presenting this Report to their Lordships, desire to record their sense of the courtesy evinced by Mr. Lefevre in the conduct of the inquiry committed to him, and of the kindness with which he, at all times, regardless of personal convenience, afforded access to the numerous parties who had to lay representations before him.

All which is most humbly submitted.

(signed)	<i>Berriedale.</i>	<i>Melville.</i>
	<i>And. Rutherford.</i>	<i>George Traill.</i>
	<i>Thomas Maitland.</i>	<i>A. Coventry.</i>
	<i>John A. Murray.</i>	<i>J. T. Gibson Craig.</i>
	<i>James Loch.</i>	<i>H. Dundas.</i>
	<i>John Hope.</i>	<i>James Wilson.</i>
	<i>Henry Jardine.</i>	

COPY of TREASURY MINUTE, dated 8 May 1849.

WRITE to Mr. J. G. S. Lefevre that their Lordships caused a copy of his Report, dated 24th January last, on the Expenditure under the Superintendence of the Scotch Fishery Board, to be transmitted to the Commissioners of that Board; and, having now received their observations upon it, their Lordships have desired that the letter from the Commissioners may be transmitted to him, in order that he may have it under his consideration in preparing his second and final Report upon this subject.

Let the letter from the Commissioners be transmitted accordingly, and request that it may be returned when no longer required.

Sir,

House of Lords, 9 July 1849.

IN my Report on the Expenditure under the Superintendence of the Scottish Fishery Board, which I had the honour of addressing to you on the 24th January last, I intimated my intention of making some suggestions as to the possibility of diminishing the establishment of fishery officers, and as to the arrangements for the naval superintendence of the fisheries.

Whilst thus postponing for a short time the suggestions which I proposed to offer, I was aware that it was the intention of the Fishery Board itself to enter into the full consideration of the subjects to which I have adverted, and I confidently anticipated that they would themselves propose important reductions.

This anticipation has been fully realised in their Report, addressed to the Lords of Her Majesty's Treasury on the 17th April last, which the Lords of the Treasury have done me the honour to send to me for my observations; and I find that little remains for me to do in this matter, except to express my entire concurrence with the Fishery Board, not only as regards the reduction of the fishery officers, but also as to the arrangements which they propose with respect to the naval superintendence of the fisheries, the discontinuance of the application of the 500*l.* now annually appropriated in aid of the repair of fishermen's boats, and also as to the small increase of the salaries of the clerks in the office in Edinburgh.

With regard to the reduction of the fishery officers, it will be perceived that both in number of officers and total amount of salaries, the total reduction exceeds one-third of the whole of that branch of their establishment.

With respect to the naval arrangements, the various purposes and occasions in reference to which an authority afloat may be either absolutely necessary or highly useful, are fully and accurately explained in the Commissioners' Report; and I am satisfied that the substitution of one of Her Majesty's steam vessels or cutters (the monthly expense of which I am informed is 355*l.* for the former, and 192*l.* for the latter,) would be objectionable, both in reference to economy and efficiency. Upon this point I will only add the suggestion, that it would be advisable for the Commissioners to cause a detailed written record to be kept of the employment of the cutter and its boats, which may hereafter be appealed to if any question should arise as to the necessity or value of the services performed by it.

I abstain, both in my report and on this occasion, from entering into the subject of the annual sum of 2,500*l.*, expended under the direction of the Fisheries Board in piers and harbours, being that portion of the annual sum of 3,000*l.* granted to the Commissioners by virtue of the Acts 48 Geo. 3, c. 110, and 5 Geo. 4, c. 64, for piers and harbours, and in aid of the repairs of fishermen's boats, which has been applied by the Commissioners for the former purpose, because I feel that it embraces questions involving a more extended local inquiry than the time at my command permitted, and a much greater knowledge of nautical and hydrographical matters than I possess. I conceive also that the subject will have to be considered in connexion with general measures for the conservation and improvement of tidal harbours.

I shall accordingly confine myself to the following remarks, namely, that, independently of the encouragement given to the establishment or increase of fisheries by the construction of fishery piers and harbours, much which is requisite for the shelter and safety of the fishermen already employed on the coast remains still to be provided.

2. That the expenditure, under the direction of the Fishery Board, in piers and harbours has elicited contributions from private individuals and corporations, bearing a greater proportion to the amount granted by the Fishery Board than the proportion (*i. e.* one-fourth to three-fourths) prescribed by the Act of Parliament authorising the grant.

3. That considerable difficulties arise from there being no authority vested either in the Fishery Board or elsewhere to provide a fund for the maintenance of piers and harbours thus constructed and improved, and of other annual expenses incidental thereto.

4. That I conceive the Commissioners of Fisheries may in their discretion apply the whole of the annual sum of 3,000*l.* to piers and harbours, instead of

applying, as heretofore, 500 *l.* (part thereof) in the repair of fishermen's boats, and that such an exercise of their discretion will, for the reasons stated by them, be advisable.

The only point in the Report of the Commissioners in which I find myself not in concurrence with that Board, is in respect of the suggestion which I threw out, to the effect that a small fee might be charged for branding the herrings, which, whilst it would lessen the charge now borne by the public in general in reference to the branding, would at the same time give a fairer chance of competition to those curers who might wish to establish a reputation independently of the brand.

I do not perceive adequate grounds for withdrawing that suggestion; but as it cannot be acted on without further legislation, and as the present state of the northern part of Germany, in which Scotch herrings are most in demand, is most unfavourable for the trial of any experiment, I feel no disposition to press the suggestion at the present moment upon the consideration of the Lords of Her Majesty's Treasury.

I have, &c.

(signed) *John George Shaw Lefevre.*

Sir C. E. Trevelyan, K. C. B.,
&c. &c. &c.

COPY of TREASURY MINUTE, dated 4 December 1849.

MY Lords have before them the following documents relating to the inquiry which has been conducted at their request by Mr. J. S. Lefevre, into the expenditure connected with the Scotch Fishery Board:

The Minute of this Board, dated 13th October 1848, requesting Mr. Lefevre to undertake the inquiry;

Mr. Lefevre's Report, dated the 24th January 1849, with their Lordships' Minute thereon;

The Report of the Fishery Board, dated the 17th April 1849, stating the reductions of expenditure and other alterations recommended by them after having considered Mr. Lefevre's Report; and

Mr. Lefevre's letter, dated the 9th July last, containing his remarks upon the measures recommended by the Fishery Board.

The Commissioners of the Fishery Board were informed by the Minute of this Board, dated the 13th February last, that my Lords were not prepared to dissent from the conclusion contained in Mr. Lefevre's Report with regard to the inexpediency of abandoning at present the system of branding herrings, and the necessity of the continuance of the Board of Fisheries on that ground, independently of the other services rendered by the Board; and that with respect to the punching and branding of cod, their Lordships considered that it was not advisable to continue that part of the system.

The Fishery Board now recommend that their out-door establishment should be revised as follows:

That the officers should be withdrawn from England, where there are eight stations; that other eight stations should be reduced in Scotland; that the returns from England which are printed in the Annual Report should no longer be made; and that the returns from the Isle of Man should be included with those for Scotland.

That the present establishment, which consists of

2 general inspectors,
39 officers, and
2 supernumeraries,
in all 43,

should consist in future of

1 general

- 1 general inspector,
23 officers, and
2 supernumeraries,

being a reduction of 17 officers whose joint salaries and travelling allowances amount to about 2,800*l*.

That the reduced establishment should be formed by a selection of the most efficient of the present officers, who should continue to draw the same salaries they now receive with the following exceptions:

The general inspector to be raised from 250*l*. to 300*l*. in consideration of his additional duties.

One of the officers on the reduced establishment to be appointed assistant inspector and to have his salary made up to 150*l*. a year, if he should now be drawing a salary below that sum, but to be allowed no increase in right of his appointment if his salary amounts to 150*l*. or exceeds it, and

Each of the supernumeraries to be raised from 60*l*. per annum to 70*l*.

That all new appointments should be made on the following scale:

	£.	s.	d.
1 general inspector - - - - -	250	-	-
1 assistant ditto - - - - -	150	-	-
4 first-class officers at 130 <i>l</i> . each - - -	520	-	-
8 second ditto at 110 <i>l</i> . - „ - - -	880	-	-
10 third ditto at 90 <i>l</i> . - „ - - -	900	-	-
2 supernumeraries at 70 <i>l</i> . „ - - -	140	-	-
	£. 2,840	-	-

Each officer to receive in addition 10*l*. a year for office rent, instead of 10*l*. 10*s*. as at present. By which scale, when in full operation, a further annual saving will be effected, as compared with the present salaries, of more than 500*l*.

The Commissioners express their hope that their Lordships will extend an indulgent consideration to the case of those officers who will be forced to relinquish their situations by a sudden and unexpected retirement at a time of life which unsuits them for undertaking new employments, and they add that these officers have fulfilled their duties for a long series of years to the entire satisfaction of the Board of Fisheries.

With regard to naval superintendence, the Commissioners recommend that the vessel furnished by the Admiralty for the west coast should be discontinued, and that the vessel similarly furnished for the east coast should be retained by the Board only during the fishing season of four months when foreigners are more or less upon the coast.

The Commissioners also refer to the annual Parliamentary Grant of 3,000*l*. for assisting in the construction or repair of harbours, and for repairing fishermen's boats, which may, under the 5 Geo. IV. cap. 64, sec. 9, be either wholly appropriated to harbours, or be divided in any proportion between the two objects, provided no more than 500*l*. be given for the repair of fishermen's boats. In administering this grant it has hitherto been the practice to apportion 2,500*l*. to harbours, and 500*l*. to the boats of poor fishermen; but the Commissioners report that the experience of many years during which this sum of 500*l*. has been annually broken up in small gratuities to upwards of 250 fishermen, has proved that the application of the grant does not realise the good that was expected from it, and they recommend that the allowance for repair of boats should cease on the 5th January 1850, and that their Lordships should authorise the payment of the whole 3,000*l*. per annum to the Commissioners' account for piers.

Lastly, the Commissioners state that the salaries of the three clerks employed in carrying on the combined duties of the Board of Fisheries and the Board of Manufactures, that is,

	£.
First clerk - - - - -	170 per annum.
Second clerk - - - - -	130 „ „
Third clerk - - - - -	60 „ „

are below those of other public offices, and recommend that they should be fixed in future as follows :

	£.
First clerk, under 5 years - - -	200 per annum
5 to 10 years - - -	225 „ „
above 10 years - - -	250 „ „
Second clerk, under 5 years - - -	130 „ „
5 to 10 years - - -	140 „ „
above 10 years - - -	150 „ „
Third clerk, under 5 years - - -	100 „ „
5 to 10 years - - -	110 „ „
above 10 years - - -	120 „ „

And that the gentlemen now in the office should enter upon the new scale at the following rates :

	£.
Mr. Wilson, at - - - - -	225
Mr. Miller - - - - -	140
Mr. Rainnie - - - - -	100

and continue at these salaries for five years before obtaining the next increase. It is stated that the duties of the clerks are very laborious, and such as require persons of education and superior character to perform them ; and that the payments of money in the office are numerous, and to a considerable amount.

Mr. Lefevre expresses his entire concurrence with the Fishery Board in regard to all the foregoing recommendations.

On a full consideration of the information contained in the documents before them, my Lords see no reason to object to the adoption of the several measures recommended by the Commissioners and approved by Mr. Lefevre, and they are accordingly pleased to authorise the Commissioners to make the necessary arrangements for carrying them into effect ; and their Lordships will be prepared to sanction the grant of such retired allowances to the officers who shall be reduced as the services of each individual may render proper.

My Lords are of opinion that the reductions of office and the additions to salaries above authorised should commence at the same time, and they request that the Board of Fisheries will name an early date from which these arrangements will take effect.

My Lords have resolved to postpone for the present the consideration of the suggestion in Mr. Lefevre's Report, that a fee might be imposed on the branding of each barrel of herrings.

Acknowledge receipt of Report of Commissioners of Fisheries, dated 17 April last, and transmit a copy of Mr. Lefevre's letter, dated the 9th of July last, and of this Minute to the Commissioners of the Fishery Board, and request that they will report the steps taken by them to give effect to their Lordships' decision.

Also transmit a copy to Mr. Lefevre for his information, and convey to him their Lordships' thanks for the able and satisfactory manner in which he has discharged the duty entrusted to him.

COPY of TREASURY MINUTES, since 1854, relative to the BOARD of FISHERIES in SCOTLAND; and of all CORRESPONDENCE, since 1854, with the LORDS of the TREASURY, relative to the same Subject.

COPY of TREASURY MINUTE, dated 18th December 1855.

MR. WILSON states to the Board, that at the time of taking the Votes in Supply last Session, objection was made by Members of The House to the vote for the Board of Fisheries in Scotland, and a promise was given that the Government would reconsider the question previously to submitting the Estimates for the several Civil Services in the ensuing Session of Parliament.

My Lords now proceed to a consideration of this grant.

It appears that the Board of Fisheries was constituted in 1808 by the Act of 48 Geo. 3, c. 110, and originally consisted of seven members, to be chosen from the Board of Trustees for Manufactures; to these were added (by subsequent Acts), the Lord Advocate and Solicitor-general for Scotland *ex officio*, and six other Commissioners who need not necessarily be members of the Board of Manufactures.

The original duties of the Fishery Board were, to obtain for Parliament statistical returns of the produce of the herring and cod fisheries, of the sea-faring and other persons employed in that pursuit, the number of boats and vessels, and their computed tonnage, value, &c., and to give clearances for the same.

In the herring fisheries, to see that the measures for delivery of fresh herrings as between buyer and seller were of the legal standard size, and when the herrings are cured, that the barrels in which they are packed are of full size and not fraudulently made, and to apply the official brand to the barrels when the fish so cured and packed are of the superior quality to entitle them to receive the brand; to enforce the fishery conventions subsisting between Great Britain and foreign countries, and guard the coast of Scotland against the intrusion of foreigners during the fishing season; to act also as a home police among the large masses of fishermen collected for the herring fishery in the narrow estuaries and lochs of Scotland, seeing that the boats take up their proper stations to prevent foulings and brawls.

To erect piers and quays, and to make and maintain harbours on the coasts, with aid from the proprietors and the fishermen, and to protect the boats and property in those harbours. There is a special grant of 3,000 *l.* (Act 5 Geo. 4, c. 64,) for the erection of piers and harbours, and the sum of 11,000 *l.* is granted for the establishment and expenses of the Board of Fisheries, making in the whole 14,000 *l.* a year.

These sums have, up to the Session before last, been paid out of the gross revenues of Customs and Excise, levied in Scotland, but the Act 17 & 18 Vict., c. 94, removed this charge, with several others, to the annual Votes in Supply.

My Lords advert to the report made to the Treasury on 24th January 1849 by Mr. J. G. Shaw Lefevre, on the subject of "the expenditure under the superintendence of the Scotch Fishery Board," and to the Minute of this Board, dated 4th December 1849, upon that report.

As a consequence of that report, considerable reductions of the establishment of the Fishery Board were effected, and the system of "punching and branding cod" was altogether discontinued; but although Mr. Lefevre, in his report, distinctly states it as objectionable in point of principle, that the branding system either for cod or herring should exist, yet while recommending the

abolition of the punching of cod, he was not prepared to recommend the abolition of the branding of herrings. Mr. Lefevre reports as follows :

“ After giving my best attention to the facts and considerations which I have above set forth on both sides of the question, I deem it my duty to state, that “ if the question of continuing the brand related only to the home trade in “ white herrings, there appears to me not to be adequate ground for supporting “ it ; but as respects the foreign trade, which is sufficiently large to be an “ object of the highest importance to Scotland, the branding system forms so “ essential a part of its arrangements, its abandonment might cause such “ derangement and contraction of the trade, and cause such loss and inconvenience to those engaged in it, and to the large bodies of the working classes “ employed, not only in fishing, but in the various operations of curing for the “ European market, that I feel compelled, notwithstanding the objection in “ principle to which it is liable, to recommend that it should still be maintained, and as a necessary consequence, that the establishment of the east “ coast fishery officers should be continued.”

My Lords are of opinion, that the time has now arrived, when the fishery trade may be entirely thrown open, and the artificial system created by the brand of the Fishery Board may be abolished, substituting for it the sounder system already adopted with regard to all other articles of trade, including the fisheries of Ireland.

It appears to my Lords that the plan of branding all herrings that come up to a certain standard of quality, while it may be a certain convenience to the dealers, yet, practically, has the effect of limiting improvements to such an extent, as is sufficient barely to secure the Government brand ; there is no inducement for a fish curer to surpass his fellows in his art or trade ; the Government brand equalizes the value of the commodity in the foreign market, though one parcel might be much better than the other.

The principle which my Lords propose now to act upon has long been recognised with regard to other manufactures, the system of stamping linen and woollen goods with an official mark previous to exportation having been long since abandoned.

The brands of private houses in the foreign markets have succeeded to this system, and in such cases each finds its place in the favour of buyers according to its own merits ; and my Lords anticipate the same result as regards cured herrings, so soon as the brand of the Fishery Board shall have been altogether abolished.

My Lords propose therefore, in accordance with the opinion strongly expressed in the House of Commons, to abolish the system of branding herrings for exportation.

With this will cease all necessity for an establishment, because their Lordships do not consider that it falls within the functions of such a department to keep order, on shore or afloat, among the fishermen, or to enforce the observance of conventions between this country and foreign powers.

The protection of Scotch fishermen from the intrusion of foreigners must be left to the Board of Admiralty, or to the coast guard, by an arrangement with the Board of Customs ; and as regards statistical returns of the trade, &c., no difficulty need be apprehended on this score.

The only point that remains for consideration is, the annual grant for piers, or quays and harbours.

My Lords will always be prepared to entertain questions of this nature, but they are of opinion that the applications should be considered each upon its own special merits, and, when a sufficient case is made out, that the grant should be submitted to Parliament in the Annual Estimates for Civil Services, accompanied by explanations of the grounds upon which the grant is recommended.

Write to Mr. Primrose, transmitting to him a copy of this Minute, and requesting him to ask the Board of Fisheries to favour my Lords with any observations they may have to make upon it. State that as the Estimates will soon

soon have to be laid on the table of the House, it will be necessary that any communication from the Board should be sent in as early as possible.

Request Mr. Primrose to impress upon the Board of Fisheries the intention of my Lords to deal in a fair manner with any officers or servants of the Board whose interests may be affected by the contemplated change, and any representation on such cases that my Lords may receive will be most carefully and considerably weighed.

State further, that my Lords cannot doubt but that the long experience and practical knowledge in matters of this sort, acquired by the Board of Fisheries, will enable them to suggest whether any temporary arrangements with regard to the fishermen and curers may be necessary as consequent upon the entire abolition of the system hitherto followed, and their Lordships will feel much obliged if the Board will cause them to be furnished with any suggestions on those points which they may think necessary.

Board of Fisheries, Edinburgh,
24 December 1855.

Sir,

I AM directed to acknowledge receipt of your letter of the 21st instant, 20,136 ¹⁸/₁₂, marked "Immediate," forwarding Minute from the Lord's Commissioners of Her Majesty's Treasury, dated 18th instant, proposing to abolish the Board of Fisheries, which will be taken into immediate consideration by the Board, as desired.

James Wilson, Esq., M. P.,
Secretary to the Treasury, London.

I have, &c.
(signed) *B. F. Primrose*,
Secretary.

Board of Fisheries, Edinburgh,
10 January 1856.

Sir,

HAVING laid before the Board of Fisheries the Minute of the Lords Commissioners of Her Majesty's Treasury, dated 18th ultimo, proposing to abolish the Board, with their Lordships' letter of 21st ultimo, accompanying the Minute, marked "Immediate," and requesting that any communication from the Board might be sent in as early as possible, because the Annual Estimates will soon have to be laid on the table of the House of Commons,

I am directed to state that the Board have given as full consideration to this subject as the limited time allowed would permit, and they now beg to transmit herewith their Statement in reply to the Minute, adducing reasons why such a measure, in their opinion, would prove most injurious to the fisheries of Scotland, and to the whole of the fishing trade and fishermen engaged therein.

The Board have caused their statement to be put in print, for the convenience of their Lordships, and they regard the subject as one of so much importance to the coasts of Scotland and to the maritime interests of the country, that they have appointed a deputation to wait upon the First Lord of the Treasury to furnish farther explanations in support of the statement, at such time as his Lordship may be pleased to fix.

James Wilson, Esq., M. P.,
Secretary to the Treasury, London.

I have, &c.
(signed) *B. F. Primrose*,
Secretary.

STATEMENT of the BOARD of FISHERIES in reply to Minute of the LORDS COMMISSIONERS of HER MAJESTY'S TREASURY, of 18th December 1855, proposing to abolish the Board.

Board of Fisheries, Edinburgh,
10 January 1856.

THE Board of Fisheries have received a Minute from the Lords Commissioners of Her Majesty's Treasury, dated 18th ultimo, proposing to abolish the Board. The Minute is marked "immediate," and accordingly the Board have proceeded to give it immediate consideration. At the same time they cannot but regret, that if their Lordships had desired to obtain information on the Scottish fisheries, they should have given the Board such short and sudden notice that it cannot be properly furnished, especially considering the long interval that has elapsed since the discussion was raised last year on the Votes of Supply, which appears to have caused this Minute to be passed.

The Board, however, anxious at all times to comply with any requisition received from the Lords Commissioners of Her Majesty's Treasury, respectfully beg to submit the following statement in reply to their Lordships' Minute:—

The Board are disposed to admit, in common with their Lordships and Mr. Lefevre, that on the principle of the brand opposite views may reasonably be taken by different men. But the brand is not imperative; and it is a mistake to suppose, as is assumed in their Lordships' Minute, that it presents any obstacle to improvements in the cure of herrings, for if any curer can strike out a new and superior method of curing, he is free to do so, and may trust to his own name instead of the brand. Besides, they request their Lordships to bear in mind, that the fisheries have grown up under the present system, that it was not introduced until found necessary to enable the country to compete with the Dutch, and that it is now deeply engrafted and interwoven into the whole habits and arrangements of every one connected with the trade, from the humblest fisherman to the proprietor of the largest curing-yards.

The capital engaged in the trade is not less than 2,730,000 *l.*, and it finds active and profitable employment upon sea coasts difficult and inaccessible, and in districts of the country the least favoured by nature and the least capable of being made subservient to agricultural or manufacturing pursuits. It is expended among some of the poorest of the population, and in the language of Captain Washington, an acute observer,—“Through its influence fishing villages have been raised into comparatively opulent towns. Wealth has been diffused, and civilisation has followed in its wake. A most beneficial effect has been produced in a large portion of the Highlands and islands of Scotland, and habits of industry and the best mode of fishing have been brought to the Highlander.”

In boats, netting, lines, &c., alone, the value of the capital employed is estimated at above 580,000 *l.*, the property, and in many cases the only property, of the poor fisherman, who if he loses his boat loses his all; and the fisheries, while engaging more than 10,000 boats, and about 38,000 men in the actual occupation of fishing, give direct employment altogether to upwards of 65,000 persons, who may be held as intimately associated with the maritime concerns of the country.

These are interests which must be held to be of great importance to any country, but especially to Scotland, whose population, comparatively speaking, is scanty, but in many parts where these fishings are carried on, closely congregated beyond the ordinary means of subsistence, and who, except for the fisheries, would have no alternative but emigration or the poor's roll.

Sir John M'Neill, G.C.B., in his Eighth Report upon the Poor of Scotland, 1853, Appendix (A.), reports upon Caithness:—

“Nearly the whole sea coast of the county, including the towns of Thurso and Wick, is inhabited by persons more or less directly dependent upon the fisheries. In the rural parts the fishermen have generally attached to their dwellings

“ dwellings small farms or lots as they are called, varying in extent from two to ten acres of arable land. These, however, do not afford them the chief part of their subsistence. They rely upon the fisheries, and regard the cultivation of their lots as a secondary and comparatively unimportant part of their business.”

It appears to the Board a proceeding at least unusual to deal so summarily, as this Minute proposes, with interests of such magnitude vitally affecting the maritime resources of Scotland and of the empire at large, and at once, without any inquiry known to the Board, to break up regulations established by distinct Acts of Parliament, and which have subsisted for upwards of 45 years, as the foundation of all the agreements and the dealings in the trade, whether at home or abroad.

It is a subject so complicated in its details, and having such important bearings upon many branches of trade in Scotland and upon the mercantile marine of the country, that it would be no more than an act of prudence, not to say of justice and courtesy, towards that portion of the nation so greatly affected by this measure, to give Parliament an opportunity of really hearing and understanding the question.

The Board cannot regard the transient expressions used in Parliament upon a discussion on Votes of Supply last year, as in any way sufficient to decide such a question, or as embodying, as the Minute bears, an opinion strongly expressed by the House of Commons, seeing that none of the facts relating to the fisheries were laid before The House with the Votes of Supply, nor any of the Members connected with the coast constituencies present, such as the Members for Caithness, Sutherland, Orkney, Ross-shire, Banffshire, Aberdeenshire, Haddington, Fife, Argyllshire, Nairn, Bute, Wick Burghs, Aberdeen, Edinburgh, Elgin Burghs, Berwick Burghs, Inverness, &c. &c.

The Board have no wish to avoid inquiry, on the contrary, they court it, not only for the sake of the great interests at stake, but because Mr. Lefevre's Report, objecting as he did in principle to the brand, resulted in a resolution not to abolish it.

Even if it be right and proper to abolish it now, it appears to the Board neither equitable nor politic to do so upon abstract arguments, which after being carefully weighed by Mr. Lefevre, resulted in a declared unwillingness on his part to abolish the brand seven years ago, and which have derived increased force from the immensely increased prosperity of the trade since. Nor does it appear altogether equitable, that if deprived of the brand, the country should have every other benefit conferred upon it by the Board of Fisheries swept away at the same time, without the least inquiry into their operation, either at this or any former period; for upon these other benefits, Mr. Lefevre expressly says in his Report,—

“ Before quitting the subject of branding, it is proper that I should remark, that the extent to which the brand is used must not be regarded as indicating the whole of the services or utility of the fishery officers as to the preparation and cure of fish.

* * * * * *

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“ Having arrived at the conviction of the necessity of maintaining at present the system of branding herrings, it appears to me that this would of itself require the continuance of the Fishery Board, independently of the question of the general utility of that establishment. I conceive that the superintendence of that system, and of the officers conducting it, could not be better or more satisfactorily executed than by that Board, which is thoroughly conversant with the subject, as respects the Scotch Fisheries, to which the branding system is practically limited, and far more conveniently situated than any central Board in London.”

And having explained, in a previous part of his Report, that he had been precluded from visiting the coasts and the fishing stations, he states,—

“ Having had the opportunity of inspecting the correspondence and proceedings of this Board, it would be unjust not to take this opportunity of adverting to the important services which the Commissioners, acting themselves gratuitously, and with a moderate establishment, have rendered to the public in assisting for a long period of years in the development of this branch of national industry, and of expressing my belief, that in the present condition of the poorer classes in Scotland, the question of the continuance of the Board of Fisheries is not merely to be regarded in reference to measures of economy,—that it is impossible to doubt the social and moral advantage which may and do result to this class of the population, from the attention bestowed upon their welfare by a body of eminent persons distinguished by their rank, position, and knowledge, and who are constantly endeavouring to obtain and disseminate information useful to those employed in the Fisheries, to encourage their enterprise, to stimulate their industry, and to promote their physical and moral welfare.”

The country is now at open war with Russia, one of the most formidable of European powers, whose Fisheries we are successfully destroying, and who are taxing our maritime energies to the uttermost. Although, therefore, their Lordships state in their Minute “that the time has now arrived when the artificial system of the brand of the Fishery Board may be abolished,” the Board regret that they cannot see, either from the internal position of the country, or its foreign relations, that the time is at all opportune for suddenly introducing so immense a change, one which Mr. Lefevre, under less anxious circumstances, declared his unwillingness to introduce, and which must at all events create a great convulsion in the trade, the result of which it is impossible to foresee, and from which, upon the most sanguine calculations, it must take years to recover. With all deference to their Lordships’ opinion, the Board consider that the present is a moment when the maritime resources of the country should be most carefully husbanded, and any known increase therein gladly recognised and preserved. Nor can the Board doubt that in the deliberations of Parliament, this object would take a prominent place, and that the principle would be repudiated that immense national fisheries, peculiar to Scotland, should be perilled, perhaps ruined, without either local or general inquiry, by force of a Treasury Minute.

The Board give expression to this opinion, after the fullest deliberation upon the present state of the fisheries as compared with their state when Mr. Lefevre made his investigation, and they will at once submit to their Lordships the comparative view on which their opinion is founded.

Mr. Lefevre’s investigation was held in the autumn and winter of 1848, and eight fishings have taken place since that period, viz.,—the fishings of 1848, 1849, 1850, 1851, 1852, 1853, 1854, and 1855.

The Board will compare the returns of the cured produce of these fishings with the returns for the eight years terminating with 1847, the last year’s fishing investigated by Mr. Lefevre, viz.,—fishings 1840, 1841, 1842, 1843, 1844, 1845, 1846, and 1847.

The following are the said Comparative Returns:—

These Tables give a view of the cured produce of the Scottish fisheries for 16 consecutive years, viz., for the eight years ending with fishing 1847, being the eight years preceding Mr. Lefevre's Report, and for the eight years ending fishing 1855, being the eight years subsequent to Mr. Lefevre's Report; and they show that the

Gross cure for the eight years ending 1847, was - - - - -	4,292,691 barrels.	
And for the eight years ending 1855 -	4,942,807	„
The gross cure, therefore, in the last period of eight years has increased by	650,116	„
Or at the rate of - - - - -	81,264 $\frac{1}{2}$	„ per annum.
* That if the fisheries in the eight years ending 1855 had followed the proportions of the eight years ending 1847,		
The export to the Continent from the gross cure, for the period ending 1855, ought to have been - - - - -	1,180,000	„
Whereas it is - - - - -	1,845,000	„
Showing upon comparison of the gross cure, an increase of export to the Continent of - - - - -	665,000	„
Or at the rate of - - - - -	83,000	„ per annum.
That in the same way the export to the Continent from the gutted cured for the period ending 1855 ought to have been - - - - -		
Whereas it is - - - - -	1,119,000	„
	1,845,000	„
Showing upon comparison of the gutted cure, an increase of - - - - -	726,000	„
Or at the rate of - - - - -	90,750	„ per annum.
That the export to Ireland upon the gross cure, for the period ending 1855, ought to have been - - - - -		
Whereas it was only - - - - -	1,235,000	„
	671,000	„
Showing upon the gross cure a decrease in the export to Ireland of - - - - -	564,000	„
Or at the rate of - - - - -	70,500	„ per annum.
That the export to Ireland upon the gutted cure, for the period ending 1855, ought to have been - - - - -		
Whereas it was only - - - - -	1,147,000	„
	647,000	„
Showing upon the gutted cure a decrease in the export to Ireland of - - - - -	500,000	„
Or at the rate of - - - - -	62,500	„ per annum.
That if the branded barrels had been in the same proportion to the gross cure of 1855, as they were to the gross cure of 1847, they ought to have been - - - - -		
Whereas they are - - - - -	1,458,000	„
	1,650,000	„
Showing an increase of proportion of branded barrels from the gross cure in favour of the period ending 1855, of - - - - -	192,000	„
Or at the rate of - - - - -	24,000	„ per annum.
		That

* The figures in these comparisons are stated in round numbers.

That if the branded barrels had been in the same proportion to the gutted cure of 1855, as of the period ending 1847, the branded ought to have been - - - - -

Whereas they are - - - - - 1,383,000 barrels.

1,650,000 „

Showing an increase of proportion of branded barrels from the gutted cure, in favour of the period ending 1855, of - - - - -

267,000 „

Or at the rate of - - - - -

33,375 „ per annum.

That if the branded barrels had been in the same proportion to the gross export, for the period ending 1855, as for the period ending 1847, they ought to have been only - - -

1,519,000 „

Whereas they are - - - - -

1,650,000 „

Being an increase of proportion of branded barrels upon the gross export, in favour of the period ending 1855, of - - - - -

131,000 „

Or at the rate of - - - - -

16,375 „ per annum.

And that the comparisons of branded barrels throughout the series of years, is as follows:—

1840 - - -	151,000 barrels.	1848 - - -	153,000 barrels.
1841 - - -	189,000 „	1849 - - -	213,000 „
1842 - - -	162,000 „	1850 - - -	172,000 „
1843 - - -	181,000 „	1851 - - -	201,000 „
1844 - - -	137,000 „	1852 - - -	169,000 „
1845 - - -	142,000 „	1853 - - -	248,000 „
1846 - - -	156,000 „	1854 - - -	211,000 „
1847 - - -	146,000 „	1855 - - -	280,000 „

These figures clearly establish the four following points:—

1. The great increase of the cured trade of the Scottish fisheries.
2. The sound and healthy condition of the trade in finding demand for its produce.
3. The progressive improvement in curing, and very general diffusion of a high standard of cure under the brand.
4. The power of the brand, as the consumption of the Irish market declines, to gain for Scotch herrings possession of the markets on the Continent.

In examining these Tables it is necessary to bear strictly in mind, that although both gutted and ungutted herrings are under the superintendence of the Board in Scotland, yet the ungutted is in character a trade that exists, to some extent, both in England and Ireland, as whenever large quantities of herrings can be caught, but not carried off fast enough to be immediately consumed fresh, they must be rolled in salt to keep them, and thus belong to ungutted returns.

In the ungutted in barrels are also comprised herrings prepared for being smoked, a process admitted to demand a certain amount of skill, but in its nature, from the leisure with which it can be performed, long after the fishing has ceased, requiring no special superintendence. In the ungutted in bulk are the herrings rolled in salt without being gutted—technically called “Royalling.”

But the gutted are the columns that exhibit the trade peculiar to Scotland, over which the most vigilant superintendence is exercised by the fishery officers. That trade is, in fact, a great national concern distinct from anything of the kind in either England or Ireland. This alone might justify the continuance to Scotland of an institution such as the Board of Fisheries, the more

so as other countries which cure like Scotland are either in the position of the Dutch and French, who have their fisheries under Government superintendence, or of the Norwegians, who complain of the want of it. These three countries are, it is believed, the only ones besides Scotland, that cure in this manner.

The Dutch, who originated the system, and for long held the first place on the continent as an exporting country, have the strictest supervision by special officers; the French are also held under stringent official regulations, but they do not export or make a trade in the article, their consumption being confined to their own provinces. The Norwegians, who have fisheries of great extent, suffer from the want of supervision, as is shown by the following statement made at Wick last season by Mr. Thalberg, himself a native of Norway, and buyer of Scotch herrings:—

“The Norwegian curers and merchants having found that the Scotch brand had greatly raised the character of Scotch herrings, and the demand for them, had applied to the Government for a similar brand, or some plan by which a guarantee for the character of their herrings would be secured; but from the peculiar nature of the Norwegian fishing, which is conducted on small islands and during winter, it was found impossible to comply with the request. The Government had, however, employed yachts, with marine officers and crews, but the want of a brand was greatly felt.”

The Board observe that their Lordships, in their Minute, point at assimilating the fisheries of Scotland to the fisheries of Ireland. The Board have never heard of any remarkable prosperity attending the Irish fisheries, or of their having any continental export whatever. They have no access to the returns of the Irish fisheries, which, however, must be easily accessible to their Lordships. But they respectfully submit that their Lordships appear to have overlooked the important fact that Scotland exports fish from its fisheries to Ireland, and that in 1854 there were exported there upwards of 121,000 barrels of cured herrings, in spite of the known falling off in the numbers of its population, especially among the poorer classes, who are the great consumers of cured herrings.

Neither have they any knowledge of the present condition of the English fisheries, or of their export to the continent, which must be alike accessible to their Lordships. They can only state, that when the returns of the English fishing stations were collected by the Board, the export to the continent barely reached 2,000 barrels per annum, and of these many were Scotch herrings carried from Scotch ports to London, Hull, and Newcastle for exportation. That further, Scotland exports to England for her own consumption. They have no returns to refer to under this head, as the fish in this branch are hurriedly despatched fresh, as soon as landed; but, as indicative of the extent of the trade, some accounts have been obligingly furnished to the Board by the North British Railway Company and by the Caledonian Railway Company, which are here given:

I.—ACCOUNT, furnished by the North British Railway Company, showing the Quantity of FRESH HERRINGS sent from *Dunbar* and *Burnmouth* into *England*, during the Six Seasons Fishing, from 1850 to 1855, both inclusive.

Years.	Dunbar.	Burnmouth.	TOTAL.	Computed into Barrels.
	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>	
1850 - -	2,105	- - -	2,105	21,050
1851 - -	2,005	- - -	2,005	20,050
1852 - -	2,487 ^a	- - -	2,487	24,870
1853 - -	4,315	- - -	4,315	43,150
1854 - -	3,401	546	3,947	39,470
1855 - -	4,039	1,014	5,053	50,530
	18,352	1,560	19,912	199,120

II.—ACCOUNT, furnished by the Caledonian Railway Company, of FRESH HERRINGS sent from *Edinburgh* Station alone into *England*, during the Six Seasons Fishing, from 1850 to 1855, both inclusive.

Y E A R S.	From Edinburgh Station.	Tons.	Computed into Barrels.
1850 - - -	- - -	850	8,500
1851 - - -	- - -	730	7,300
1852 - - -	- - -	1,009	10,090
1853 - - -	- - -	670	6,700
1854 - - -	- - -	500	5,000
1855 - - -	- - -	1,006	10,060
		4,765	47,650

It thus appears by the account of the North British Railway Company, that at these two places alone, Dunbar and Burnmouth, both of them harbours built by the Board, there were landed and forwarded to England in the six years from 1850 to 1855, 19,912 tons of herrings, computed, on a rough calculation of 10 barrels to the ton, at 199,120 barrels, or, on an average, 3,318 tons or 33,180 barrels of fresh herrings per annum ; and by the account of the Caledonian Railway Company, that from Edinburgh station alone there were landed and forwarded to England in the same six years, 4,765 tons of herrings, or 47,650 barrels, being an average of 794 tons or 7,940 barrels per annum, altogether distinct from the quantities sent from Glasgow and other western ports ; while England on its part sends no herrings whatever to Scotland.

While the Board invite their Lordships to institute that comparison between the English and Irish fisheries and the Scotch fisheries, which the Board have no power of making for themselves, they beg to remind their Lordships of the unexampled prosperity which, under every adverse circumstance of restrictions and prohibitions in the European States, has attended the Scottish fisheries under their superintendence. The local effects may be judged of by a statement which has recently appeared at Wick, the principal fishing station :—

“ Progress of the Wick Herring Trade.

“ In publishing the following series of figures, we are sure that many of our readers will, with ourselves, be greatly surprised at the startling facts they indicate. Especially with regard to the rapid increase in our exports to the continent, and the decrease in those to the Irish markets ; these statistics bring out very remarkable facts, and suggest to the mind the vast and indispensable importance of doing everything towards maintaining our friendly relations with our continental customers, every one of whom, as well as their agents here, hold the retention of the herring brand as necessary to this result.

“ It will be seen that in 1824 Ireland received from Wick 45,604 barrels, while to the continent the export was only 2,125 ; whereas in this present year the export to Ireland has fallen off one-third, and that to the continent has increased nearly sixty-fold ; a result as significant as it is salutarily instructive to the trade, and loudly calls for consideration on the part of those who clamour for the abolition of the brand.

Hitherto the remarks of the Board have been confined to the progress made since Mr. Lefevre's Report; but going back farther, to the establishment of the Board in 1809, that progress has been equally marked.

Annexed is a Table of Comparative Returns for the year 1809, the first year that the herring fisheries were superintended by the Board, and for the year 1854, the last year's Returns rendered to Parliament, with an Estimate for 1855, the Returns for which have not yet been completed.

TABLE showing the COMPARATIVE TOTALS of CURED HERRINGS, rendered by the Board of Fisheries, for the Years 1809 and 1854 by Parliamentary Returns, and for 1855 on Estimate.

	Total Quantity of Herrings Cured.			TOTAL Quantity of Herrings Branded.	Total Quantity of Herrings Exported.			GRAND TOTAL Exported.
	Gutted.	Ungutted, including Bulk.	TOTAL Cured.		To Ireland.	To other Places in Europe.	To Places out of Europe.	
	Barrels.	Barrels.	Barrels.	Barrels.	Barrels.	Barrels.	Barrels.	Barrels.
Year 1809 - With English sta- tions included -	42,548	47,637 ½	90,185 ½	34,701	28,014	- Nil -	7,834	35,848
Year 1854 - Scotland only -	458,579 ½	177,982 ¾	636,562 ½	211,844	121,883 ¾	237,893 ½	1,919 ½	361,696 ¾
Year 1855 - Scotland only, on Estimate from Re- turns to 15th De- cember 1855 -	610,700	94,409	705,109	280,272	100,000	338,360	- -	438,360

The yearly returns, regularly furnished to Parliament between these two periods of 1809 and 1854, show that, when the trade had the command of the West India market, during the existence of slavery, the principal export was to Ireland and the West Indies, the continent being comparatively disregarded; but on the sudden destruction of the West India market by the abolition of slavery, the trade had to enter the European markets, pre-occupied by the Dutch and Norwegians, and by Baltic fisheries. Yet they have possessed themselves of these markets, and are gaining ground in them every day.

The Board now proceed to remark upon the five points specially brought under their notice by their Lordships' Minute; viz.,—

- I. The Brand.
- II. The Measures for Fish, as between buyer and seller.
- III. The Statistical Returns.
- IV. The Police and Superintendence at Sea.
- V. The Fishery Harbours.

THE BRAND.

I. In regard to the brand upon herrings, their Lordships in their Minute remark, "The principle which my Lords propose now to act upon has long been recognised with regard to other manufactures, the system of stamping linen or woollen goods with an official mark previous to exportation having been long since abandoned;" but an important distinction appears to have been overlooked, viz., that all other articles of manufacture may be examined before purchase, without injury to the articles, but a barrel of cured herrings cannot; and without an official stamp or Government brand, the character of which is sufficiently protected by regulations in this country, to give it universal currency on the continent, the foreign merchant will not buy without examination, and consequent opening of the barrels; and as a necessary and unavoidable result, without deterioration to the fish and deduction from their value.

On the subject of the Continental markets, Mr. Lefevre most justly remarks, "As respects the foreign trade, which is sufficiently large to be an object of the highest importance to Scotland, the branding system forms so essential a part of its arrangements, its abandonment might cause such derangement and contraction of that trade, and consequent loss and inconvenience to those engaged in

“ in it, and to the large bodies of the working classes employed, not only in fishing, but in the various operations of curing for the European market, that I feel compelled, notwithstanding the objection in principle to which it is liable, to recommend that it should still be maintained.” This is precisely the view which the foreign merchants take of the brand. They all say that they will not buy largely of Scotch herrings without the brand; they state that without it they will exercise the right enjoyed by every purchaser of seeing the article before he buys, that they will resume the “braack” or foreign system of inspection, abandoned since the brand, and have the barrels opened and inspected at the port of import, to satisfy themselves of their quality; a process, which in addition to the injury done to the herrings, is attended with expense and uncertainty both falling upon the shipper. They aver, that barrels which now pass to the heart of Europe, and even to the Black Sea, current as a bank note, will no longer do so, but will be submitted to successive processes of opening, deteriorating the herrings more and more every time, and exposing the Scotch shipper, with no protection over his property, to the various artifices of the lowest retail foreign dealers.

In a letter to the Board, dated 7th March 1844, Messrs. Robinow & Sons, Hudtwalcker & Co., Hamburg, state:

“ We believe ourselves entitled to state that we are not merely expressing our own individual sentiments, but at the same time, those of the public in general interested in the herring trade of the Continent.

“ The official interference of the Board will prove a great benefit to the Scotch herring trade. It will, on the one hand, prove to the buyers on the Continent that the Board of Fisheries is desirous to do all in its power to justify the renowned fame of its brands, and in this way give more confidence to the trade. On the other hand, the curers of Scotland will be influenced by such steps to pay as much attention to the curing and packing as possible, and thus increasing confidence on the part of consumers, and increasing vigilance, with a view to improve the cure on the part of the curers and officers, will conjointly contribute to increase the consumption of Scotch herrings on the Continent, and consequently to increase the exportation.”

(signed) *M. Robinow & Sons.
Hudtwalcker & Co.*

Mr. Wellmann, a most extensive German buyer, states the case most fully, in a letter to Mr. George Traill, Member for Caithness, dated 8th February 1851,* in which he gives full importation tables of herrings for the port of Stettin up to the year 1850, since which time the imports have increased:

“ Scotch herrings are only sold in small quantities in this market and the neighbourhood; they are chiefly sent great distances of from 100 to 800 miles English, into the interior of Germany and Poland, either by orders or offers, without the assistance of commission merchants, for the great expense of forwarding them does not permit any commission to a third party. The great distance prevents likewise dealers from inspecting the herrings on the spot here, who therefore make their purchases solely on their trust in the official brand, knowing that the fish must be selected well and properly cured; that the barrels be of the legal size, and that they require to be well and tightly made before the brand can be affixed.

“ These herrings are generally forwarded by crafts, which are often six to eight weeks on their passage, and it frequently happens that a great fall in the market takes place during that time, and, should the official brand be removed, dealers in the interior might easily take advantage of such falls, for it would not be difficult to find complaints, such, for instance, that the fish were not properly selected or well cured; that the fish had too much or too little salt, or that the barrels were of a smaller size (for no one can then say of what size the barrels require to be), and, as most herrings are sold on credit, they would consequently be often stored at the risk and the expense of the shipper, and, perhaps, in markets where that person who purchased them is the only dealer.

“ Norwegian

* The entire letter will be found in the Appendix.

“Norwegian herrings are not cured under the superintendence of the Norwegian government; and, as no reliance can be placed in their quality, they are seldom or never sent to the interior, but are chiefly consumed here and in the neighbouring provinces, from whence dealers are able to proceed for an inspection, and hence Norwegian fish are generally more difficult to be sold than Scotch. At some places in Norway, local Boards have been formed, and herrings shipped from these ports find quicker sales, and are also sent to the interior.

“The cheapness and the improved cure has increased the importation of Scotch herrings into our port to a great extent, for there is no port to which more Scotch herrings are shipped than Stettin, whilst the importation of Dutch and Norwegian fish has diminished.”

(signed) *Alexander Wellmann.*

EXTRACT of Letter from Danzig Merchants, dated 16th September 1852.

“The undersigned cannot doubt that the absolute confidence hitherto placed in the official brand, both here, and in Poland and Russia, will be fully restored, and that a greater extension of trade in the article will take place, especially if a reduction in the present high duties in Russia and Poland could be effected.”

(signed)	<i>F. Boehm & Co.</i>	<i>P. P. H. Brinckman.</i>
	<i>S. Koehn.</i>	<i>G. F. Focking.</i>
	<i>Christ. Nisbet.</i>	<i>A. J. Wendt.</i>
	<i>P. H. Rehtz & Co.</i>	<i>Carl. Uphagen.</i>
	<i>E. Kauffman.</i>	<i>Robert Wendt.</i>
	<i>Rosenstein & Hirsch.</i>	<i>Carl Herm Paatze.</i>
	<i>Lucas Meyer.</i>	<i>Samuel S. Hirsch.</i>
	<i>B. Treplitz & Co.</i>	

EXTRACT of Letter from Stettin Merchants, dated 24th September 1852.

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“Whilst the presence of Mr. Miller, and his prompt inquiry into all the points referred to his consideration, gives a proof to those merchants on the Continent who are interested in the traffic that the fishery authorities in England are animated by a lively wish to preserve and watch over in every practicable manner, by careful regulation, the superior quality and strict examinations of the Crown brand herrings, the curers in Scotland will also acknowledge the advantage of a strong control, which secures to their cargoes general confidence, and a market, which, we hope, will be even more extended.”

(signed)	<i>Fried. Ferd. Rosenthal & Co.</i>	<i>Rud. Christ. Griebel.</i>
	<i>Julius Rohleder.</i>	<i>S. F. Winckelsesser.</i>
	<i>Gustav Wellmann.</i>	<i>Metzenthin & Co.</i>
	<i>Pludemann & Kirstein.</i>	<i>Theod. Hellm Schroeder.</i>
	<i>Kruger & Dummer.</i>	<i>August. Krieger.</i>
	<i>B. Stumer.</i>	<i>Carl. Stephan.</i>
	<i>A. & F. Rahm.</i>	<i>Wm. Bruce.</i>
	<i>F. W. Heidenreich.</i>	<i>Carl Pommer.</i>
	<i>C. Bohn.</i>	<i>F. H. Peterson.</i>
	<i>H. & R. Goldbeck.</i>	<i>Carl Piper.</i>
	<i>Carl Gott. Freid. Fischer.</i>	<i>Von Stade & Sturm.</i>

EXTRACT from Hamburg Merchants' Letter, dated 4th October 1852.

"We, the undersigned merchants and dealers in the Scotch herring trade at Hamburg, offer our sincere thanks for the excellent Fishery Regulations established by your Honours, and successfully enforced by your officers. It is by the careful observance of these, that the Scotch herring trade has risen to its present magnitude at Hamburg.

"It is by the Crown full brand that we enter into contracts, make sales and deliveries without examination. Such herrings pass current from hand to hand here and into the interior; some of them reach the empire of Austria.

* * * * *

"Could a reduction of the duty on pickled herrings imported into Austria be effected by the British Government, a large increase of the herring trade in Hamburg might be expected.

* * * * *

"The many thousand barrels of Crown full branded herrings arrived this season, have given entire satisfaction to us and our constituents; but the sale of unbranded herrings is frequently the subject of complaint, and threats made by customers to return the herring. We are therefore compelled to make abatements in the price."

(signed) *Hudtwalcker & Co.* *Jno. Helbert.*
Tietgens & Robertson. *Ferd. Von Spreckelsen.*
Schaar & Clauss. *Carl Flugge.*

EXTRACT from Letter of Berlin Merchants, dated 7th October 1852.

"We hereby represent our entire confidence in the official brand applied to Scotch herrings by your officers, which is our only guarantee for the large capital we embark in this business."

(signed) *Knorcke & Lange.*
Heinr. Merzer.
Ferdinand Schwinning.
Joh. Fred. Korner.

EXTRACT Letter from Magdeburg Merchants, dated 12th October 1852.

"Some rumours having spread about that the branding of the barrels should cease, we beg to entreat most earnestly, not to comply with any application to this effect, it being the only guarantee we have that the proper time for curing and filling up has been properly attended to. An alteration in this respect would put us to the greatest inconvenience, and compel us to adopt another plan of payment, which, in the end, would not be agreeable to your merchants and curers. The particular interest which the Commissioners of the Board of Fisheries have evinced to this important branch of the Scotch trade, by sending Mr. Miller to the principal Continental markets, is a guarantee to us that the opinion of a body of merchants, importing annually 50,000 to 60,000 barrels of Scotch herring, will be worth some consideration, particularly as the object concerns the interest of both parties.

(signed) *"We are, Gentlemen, yours," &c.,*
Loesener & Schoch. *Bernhard Johnson.*
Virtel & Umbricht. *Eichel & Schmidt.*
Johann David Salomon. *Wilhelm Matthee.*

To these statements, coming from men of the soundest practical experience in the trade, and through whose hands the Continental exportation passes, the Board add the following extract from Mr. Lefevre's Report, showing the opinion of the trade in Scotland in 1847:

"On the other hand I feel bound to state, that a very large majority of curers, measured both in number and in amount of herrings branded by them, are decidedly favourable to the continuance of the brand as compared with those who have expressed unfavourable opinions. Of those whom I orally examined, Messrs. Methuen, Simpson, Robertson, and others, brand
" amongst

“ amongst them upwards of 50,000 barrels of herrings out of the total brand of 148,000; and amongst the replies from the fish-curers to whom my printed queries were sent, those who urged the continuance of the brand (not including the parties orally examined) represented more than between 40,000 and 50,000 barrels.”

The Board can state, that of those entertaining a different opinion, the number has since greatly decreased, in consequence of the immense increase of exportation since Mr. Lefevre's Report, and of the very thriving state of the foreign trade.

ON MEASURES.

2. As to the measures between buyer and seller, their Lordships have most correctly defined the duties of the Board to be “to see that the measures for the delivery of fresh herrings, as between buyer and seller, are of the legal standard size; and when the herrings are cured, that the barrels in which they are packed, are of full size, and not fraudulently made;” but no indication is given how these are to be provided for after the Board is abolished. At present, when fresh herrings are not sold by count or tale, the measures invariably used, as between buyer and seller, viz., the cran and half-cran, are those which have been appointed by the Board under the powers conferred upon them by Act of Parliament; and selling herrings by count or tale unfits them for curing, as they will not bear the handling. In the cured trade the measures of the barrel or half-barrel are fixed by Act of Parliament, and are no less common or distinct than the cran or half-cran are for the fresh fish; and thus every known engagement, both in the purchase of fresh herrings and cured, will be broken up by a departure from the established measures of the cran and barrel, or by anything that brings distrust or uncertainty on the measures used. Already engagements have been universally made for next season on the faith of these measures, and on terms which show plainly that the trade rely implicitly upon their being adhered to.

STATISTICAL RETURNS.

3. As to the statistical returns, their Lordships have also not seen fit to inform the Board how these are hereafter to be provided for. They merely intimate that no difficulty need be apprehended on that score. The Board, therefore, will content themselves with stating, that before their establishment the returns were not properly obtained; and that in the last Report of the Fishery Commissioners of Ireland, dated 31st October 1855, they find the following observations:

“ We cannot conclude this Report on the Coast Fisheries of Ireland without expressing our deep regret that we are not furnished with data which would enable us to supply accurate statistical information as to the physical resources which may be found upon our shores for purposes of national defence. The encouragement of our coast fisheries used in former times to be considered the most effectual and legitimate means of providing for our navy. Holland had, according to De Witt, in 1669, 450,000 fishermen, or persons employed in the fisheries. In France, we are told that the whole commercial navy, masters, mates, sailors, and ship boys, are under the eye and jurisdiction of the Minister of Marine; nay, every fisherman, waterman, ferryman, oyster-dredger, and boat-builder is registered. We very much wish that we had been enabled to establish even a less perfect system of organization; but we find ourselves more deficient in means of obtaining accurate information every succeeding year; and we entertain little hopes that until the present plan of registry is much improved, we can ever attempt to present returns, the accuracy of which we could vouch for.”

Which Report, in another part, also states in regard to the returns furnished by coast guard officers, “that nearly all the officers agree in describing an unexampled state of depression as extending to all parts of the Irish coast.”

POLICE AND SUPERINTENDENCE AT SEA.

4. With regard to the police duties and superintendence at sea, their Lordships have proposed to commit them to the Admiralty and coast-guard. With

all respect for the high naval position of both these establishments, the Board cannot consider them adapted for carrying on the petty police duties arising among small fishing boats. The very elevation of their position to a great extent disqualifies them in the same way as soldiers are disqualified for the ordinary police duties of the streets of cities. The rules of both services occasion a constant change in the officers, who hold their commissions for only a short period, and thereby all uniformity of action in the police work is destroyed. The very onerous duties devolving upon the Admiralty in relation to our fleets, and the charge which the coast-guard have of the coasts to prevent smuggling, must ever be their principal employment. They are besides engaged in raising drafts of men for the navy, and cannot be expected to bestow the necessary attention on the fisheries, or acquire the requisite knowledge for their management. Further, on the north-west coast of Scotland, there are no coast-guard stations at all. In the retired lochs and bays of that quarter,* where a great deal of fishing is carried on, no coast-guard, or Custom-house officer, galley, or crew, is ever seen. Nor if they were, would they be able like the Board to save small wrecked fishing smacks, and raise boats and nets sunk in deep water, for which the more powerful assistance of a vessel is required. Yet, in these remote districts, brawls and collisions would arise but for the watchful police exercised by the Board. Moreover, it is often found that naval officers, suddenly called upon to act in such cases, and accustomed to their own strict discipline, are neither forbearing nor patient enough to deal with the disputes and difficulties common among a fleet of boats engaged in the fishery, but which are easily adjusted by those who, like the officers of the Board, have passed a long service in watching the habits of fishermen. Neither will they labour to recover lost buoys and fishing gear for the rightful owners, to enable them to resume fishing, services, which with other acts of consideration for the welfare of the fishermen, have so won their confidence as greatly to aid the Board as a police. For naval officers such duties appear too insignificant, though in reality on them may depend the whole profits of a fisherman for the season. Besides, the naval service and coast-guard are in general ignorant of the Gaelic language, which nevertheless is very necessary to the proper execution of police duties in the Highlands. Accordingly, for such stations the Board take up Highland crews. In every case of communication with foreign officers, or wherever foreign fishing vessels were assembled, the Board has invariably made it a rule to commit the duties solely and exclusively to commissioned officers of Her Majesty's Navy.

Upon this subject the Board refer to a very complete statement† from Captain R. H. Risk, R. N., their late naval superintendent, an officer of distinction, now removed by promotion before Sebastopol, from present or future connexion with the fisheries, but who most ably and zealously executed the duties while he was employed in them.

FISHERY HARBOURS.

5. The annual grant for fishery harbours, piers, or quays, their Lordships propose to abolish entirely, and state that they will be ready, instead, to entertain applications on their special merits, and to submit them to Parliament.

Their Lordships' intention to substitute the interference of Parliament for the negotiations of the Board in the erection of harbours, will have the immediate effect of stopping all subscriptions from fishermen, and of confirming among them those improvident habits, of which they are already too guilty, but from which they are being gradually weaned by the establishment of associations to raise subscriptions among themselves for the erection or improvement of harbours or piers. It will deprive them of such improvements by creating impediments to the making their wants known, as they will find in Parliament little or none of that local knowledge which is indispensable for the proper expenditure of money in such works. The course proposed, though applicable

* The following are taken as illustrations :—Loch Callaway ; Glenduilh ; Loch Iuver ; Hanneera ; Isle Martin ; Little Loch Broom ; Big Loch Broom ; Gare Loch ; Loch Torridon ; Shildag ; Loch Carron ; Loch Duich ; Loch Hourne ; Loch Nevish ; Portree ; Sligichan ; Loch Eynort ; Scalpa, &c. &c.

† See Appendix.

applicable in cases of extensive undertakings, would prove wholly inoperative for fishery harbours or piers in Scotland. The experience of the Board in such matters enables them to state, that in their opinion no proprietor or body of fishermen would be found to contribute towards the works, in remote districts, were the negotiations, already sufficiently tedious and protracted, made subject to consideration by Parliament. Both fishermen and proprietors are naturally somewhat jealous of having their pecuniary affairs so publicly discussed, nor does it seem the duty of the Legislature to administer small grants of perhaps 100*l.* or 200*l.*, the local importance of which it is impossible they can appreciate. Moreover, the first suggestion of a new fishery harbour most commonly originates in some visit of inspection by one of the Board's higher officers, when mutual preliminary explanations are made. When the Treasury laid down a rule, that in every case one-half should be required as a contribution, the want of flexibility and adaptation in the arrangement nearly stopped the administration of the grant, and it had to be rescinded, or all improvements would have ceased upon the coasts. It must be borne in mind, that upon an application being made, the first step is to institute the necessary inquiry by actual survey, as to the practicability and probable cost of the work; and after this preliminary duty has been discharged, at the joint cost of the Board and the promoters of the application, the Board either reject or entertain the proposal according to the merits of the case, as ascertained by survey,—a great protection against misappropriation of money; while the promoters, on the other hand, decide whether or not they can advance the requisite funds. This, a practical and scientific process of the utmost consequence, appears to be entirely wanting in the scheme of presenting the application to Parliament, which, from the great difficulties attending all harbour constructions, is further open to the objection of pledging Parliament to a vote that may involve additional demands afterwards to make the first expenditure of the least use.

The Board would only further remind their Lordships, that to carry out improvements of fishery harbours on the exposed coasts of Scotland, the same care has to be bestowed on their design and construction as on works of greater magnitude, while the frequent inaccessibility of their position, and the restricted amount to be expended, call for a degree of minute supervision in the management greater than for works of more outlay, where a larger margin for contingencies is allowed. To discharge this supervision effectually and economically, in all the departments of construction and expenditure, requires persons charged with this special duty, and intimately acquainted with the peculiarities of each work under their management.

The Board will now, in the same way as they have done with the returns of the cured herrings, proceed to state what has been done in the pier and quay department since Mr. Lefevre's Report. His investigation was made in 1848, and in the same year another investigation was made by Captain Washington, R. N., and a report rendered, entitled, "Fishing Boats, Scotland.—" Captain Washington's Report on the Loss of Life and on the Damage caused "to Fishing Boats on the East Coast of Scotland in the Gale of the 19th "August 1848."

He reports, "That on the evening of the 18th of August 1848, the fishing "boats stood out to sea, and at about 10 miles off the land shot their nets as "usual. The afternoon was fine, the evening rather threatening, but not so "much so as to deter a fisherman from pursuing his calling." By day-break of next morning there were lost, according to his return,

100 men—drowned;
124 boats—wrecked or damaged;
£.7,011—worth of boats and nets destroyed;

a loss of property which, as he states, it must be remembered, falls not upon fish-curers or merchants, "but upon the poor fishermen alone, many, if not "most of whom, are by this calamity rendered destitute. But the loss of "human life, and the misery thereby entailed, is far more fearful. It will be "seen above that 100 men were drowned in the course of a few hours. Of "those who perished at Wick, 17 have left widows and 60 children; at Helmsdale the 13 drowned have left 9 widows and 25 children; of the 26 men "belonging to Port Gordon and Buckie who perished at Peterhead, 8 have left "widows and 22 children; and including the 13 widows and 54 children of the

“ 19 men lost belonging to Stonehaven and Johnshaven, there will be left 47
 “ widows and 161 children totally unprovided for; a calamity without precedent
 “ in the annals of the British fisheries.”

In that dreadful gale;

At the Harbour of Keiss: Built by the Board, no boats or lives were lost, but
 Captain Washington states, “ it is notorious that
 “ about 30 boats ran for Keiss Bay and were saved.”

At Sarclet	-	-	-	} All harbours built by the Board, no boats or lives were lost.
„ Pitullie	-	-	-	
„ Cellardyke	-	-	-	
„ Buckhaven	-	-	-	
„ Dunbar	-	-	-	
„ Dunglass	-	-	-	
„ Coldingham, and	-	-	-	
„ Burnmouth	-	-	-	

Since the date of Captain Washington's Report, the Board have executed the following works upon the east coast of Scotland:—

On the Coast of Caithness.—They have enlarged and extended Keiss harbour, so as to make it hold upwards of 40 boats more.

They have extended and made more secure the harbour at Latheron-Wheel, the effect of which is shown in the following letter from the inspector to the engineer:—“ July 1853.—I have to inform you that
 “ we have been visited with a very sudden and severe storm on Satur-
 “ day night, about 11 o'clock, and continued without intermission
 “ until Sunday evening, the wind shifting from the south-west into
 “ south-east, and the oldest fishermen here do not recollect such a
 “ heavy gale at this season of the year; but I am glad to say not one
 “ stone of the building has been removed or shaken. One boat was
 “ totally wrecked that was lying at anchor in the bay, but there were
 “ about 26 boats lying inside the harbour very quiet, and the fisher-
 “ men told me that if it had not been for the new work many of them
 “ would have been totally wrecked, and they could not have saved
 “ them.”

They have, by means of a special Parliamentary grant, the administra-
 tion of which has been full of difficulty and embarrassment, enlarged
 and improved the harbour at Lybster, greatly increasing its area and
 adding to its depth of water. The effects are shown in the following
 Report:—“ The number of boats that fished from the old harbour in
 “ 1850 was 97, but the number that have fished from it with the basin
 “ of the harbour as enlarged, was 174 boats in 1853, and 171 boats in
 “ 1854. The difference in number of those two years, as compared
 “ with 1850, does not, however, show the whole difference, for since
 “ the disasters from the gale in 1848, the boats have almost each year
 “ been built larger, so that fishermen reckon that the old harbour
 “ would not have held above 80 boats of the present size, and that 180
 “ of these boats can now lie in greater safety than 80 boats could have
 “ done formerly.”

On the Coast of Ross-shire.—They have repaired and strengthened Rockfield,
 and have added a bulwark to Hilton.

On the Coast of Fife.—They have enlarged the harbour at Cellardyke to hold
 30 more boats, and so as to protect, with moderate weather, 50 more;
 and the size of new boats has been increased from 35 feet keel to 37
 feet keel, while the number of fishermen, which stood in 1848 at 300
 resident, and 250 hired—total 550, has been raised in 1855 to 395
 resident, and 333 hired—total 728.

They have very greatly enlarged the harbour at Buckhaven, so as to
 make it hold about 430 boats, as compared with 230 or 250 before,
 with a depth of water increased from 13 feet to 17 feet, and protection
 for the boats in almost any weather. The size of boats has been
 increased from 27 and 28 feet keel to 32 feet keel.

In Berwickshire.—They have enlarged the harbour of Coldingham and made it much more secure, whereby the number of boats has been increased

From 5 white fishing boats,	} in 1848,
9 herring boats, and	
2 small lobster boats,	
To 7 white fishing boats,	} in 1855.
15 herring boats, and	
20 small boats,	

The increase of boats would have been much greater if the proprietor would have given ground for house accommodation. The deepening of the harbour has greatly increased its value; the fishermen thereby being enabled to get their boats in an hour sooner, and before the weight of the sea can come over the outlying rocks. When in the harbour, and the booms on, the boats are perfectly secure from the most violent gales, nothing but the lighter spray coming over the parapet.

In Shetland.—They have built the pier of Sandsair in 1854, reported to be one of the best fished stations of last season.

In Banffshire.—They have commenced the great harbour of Buckie.

The harbours of Cellardyke, Buckhaven, and Coldingham, above mentioned (as well as others, such as Burnmouth and Fort-William), have not been erected by wealthy proprietors, but by the fishermen themselves, out of the hard earnings of their laborious and precarious calling, and their gratitude for the aid of the Board has been honestly and warmly expressed.* The following are the sums they have paid towards each of these harbours, and the example has stimulated, within the precincts of the Firth of Forth alone, applications from the fishermen of Newhaven, St. Monance, Craignoon, Skateraw, Eyemouth, &c. &c., besides others from more distant parts of the coasts:

	£.	s.	d.
Cellardyke, paid by fishermen - - - - -	705	18	4
Buckhaven, ditto - - - - -	3,116	19	9
Coldingham, ditto - - - - -	571	8	-

The Board have been hitherto explaining what has been the progress in fishery harbours, &c., made since Mr. Lefevre's Report. They will now turn to what they have done with their grant since its commencement, and their Lordships will be enabled to judge whether the substitution of a money vote in Parliament, always precarious, is likely to be an equivalent for an established grant of upwards of 25 years' standing (corresponding to one of 5,000 *l.* to Ireland), upon which the possessors of the sites of the harbours, and more especially the fishermen, can depend.

The grant commenced in 1828, but instead of being then 3,000 *l.* per annum it was only 2,500 *l.*, and for many consecutive years even less, the custom at first being to ask from the Treasury only the sum wanted for each work, and from ignorance among the proprietors and fishermen of the system, and from inexperience on the part of the Board, the grant in some years was not obtained at all. It appears from the accounts that the grant did not reach a regular payment of 2,500 *l.* per annum until the year 1838, nor 3,000 *l.* until the year 1850.

In spite of these disadvantages, it has elicited since its institution

	£.
From private parties for the erection of harbours, &c. -	27,455
Paid in grants - - - - -	59,399
Total - - - - -	86,854

expended upon improvements on the coast of Scotland; and although the Act of

* Letters from them will be found in the Appendix.

of Parliament stipulates that not less than one-fourth shall be contributed by promoters of works, yet through the influence and negotiations of the Board, this proportion has in most cases been raised to one-third, and in some to one-half, and the grant is gradually attracting the attention and subscriptions of fishermen, who in several cases, have come forward with contributions, in amount and proportion not to be expected from men of that class.

The Board, as already alluded to, is at this moment engaged in erecting a harbour at Buckie, on the coast of Banff, at a cost of 13,500 *l.*, upon contracts which will not expire till the 1st of November 1857; and from the extent of the works, and the exposed nature of the coast, there is every probability that the time will have to be extended. Every vestige of its former harbour had been carried away, and Buckie, so celebrated for its fishermen and the number of its boats as to give the name of Buckie boats to the boats of the greater part of the Moray Firth,—having 188 boats, and 785 fishermen of its own, and 776 boats and 2,853 fishermen in the district, dependent entirely upon fishing,—was totally destitute of a harbour, or any shelter to protect them. This crying evil was noticed by Captain Washington, and the Board are in process of remedying it, their negotiations having obtained above 4,000 *l.* from the proprietor, with a free gift of the site and an obligation to maintain the harbour in all time coming after it is erected.

Besides Buckie, the Board have received preliminary advances from promoters of works at the following places, and have given them plans :

List of Piers or Quays in Treaty with the Board of Fisheries, for Erection, Extension, or Improvement.

Occumster, Caithness.	Portree, Island of Skye.
Helmsdale, Sutherland.	Calicot, Island of Lewis.
Portmahomack, Ross-shire.	Edey, Orkney Islands.
Ullapool, ditto.	Newhaven, Mid-Lothian.

Captain Washington reports, that “it is not the construction of two or more large harbours of refuge (as has been suggested) that is wanted, but a general deepening and improvement of all the existing harbours and rivers along the whole eastern coast of Scotland.”

And this the Board are attempting to accomplish as fast as the limited means placed at their command will admit.

He further states, in reference to the Board of Fisheries works: “It is scarcely credible that the small sum of 2,500 *l.* a year, which Parliament has devoted to building harbours and piers in Scotland for the last 10 years, should have given so great a stimulus to important local improvements as those grants are found to have done.”

And Sir John M'Neill, G. C. B., remarks: “The Caithness fisheries have thus not only become a source of prosperity to the county, but have also become an object of national importance; and their further extension appears to be in a great measure dependent upon the increase of suitable harbour accommodation for the boats engaged in them. Harbours, more or less secure, have been formed from time to time at different creeks along the coast, from Wick southward, and the number of boats appears to have increased in the ratio of the accommodation provided for them. There is no reason to believe that the limit has yet been reached, or that, if the harbour accommodation were increased, the fisheries, more especially of herring, would not receive a corresponding development. But even now the population of the county is not nearly sufficient to supply the demand for hands during the fishing season, and some thousands of men from the west coast, find in Caithness, during that season, employment and wages, without which they could not subsist. The increase of harbour accommodation in Caithness, besides increasing the general amount of production, would thus afford additional employment to the inhabitants of the west coast and islands of Inverness, Ross, and Sutherland, who frequent the east coast fisheries, because they cannot find sufficient employment at home.”*

The

* About 10,000 Highlanders pass across Scotland from the West Coast to join the Eastern Fisheries; and from 7,000 to 10,000 Highland women, of the poorest class, are employed there as gutters or packers. These people are saved from destitution by the fisheries.

The following is a list of the works erected or improved by the Board, many of which are now the only piers or harbours in use by steamers in the Highlands, bringing to those remote districts the benefits of steam navigation, and of a freer circulation of trade so favourable to the proper development of fisheries; while others are the sole resort of large numbers of fishing boats and their crews:

HARBOURS, PIERS, or BREAKWATERS, Built, Repaired, Improved, or Extended, by the
BOARD OF FISHERIES.

Ross-shire :

Rockfield: Built; and improved between 1828 and 1851 - - - -	} By the Board with subscription from Proprietor.
Hilton: Improved between 1828 and 1851, and bulwark added in 1855 - -	} - - - ditto - - - ditto.

Caithness-shire :

Sarclet: Built, and at different times extended and improved between 1828 and 1848 - - - -	} - - - ditto - - - ditto.
Keiss: Enlarged and improved at different times between 1832 and 1850 - -	} - - - ditto - - - ditto.
Latheronwheel: Extended, and original works of the proprietor almost rebuilt in 1852 - - - -	} - - - ditto - - - ditto.
Lybster: Very greatly enlarged between 1849 and 1854 - - - -	} By the Board with special grant of Government.

Aberdeenshire :

Pitullie: Built; and improved between 1835 and 1850 - - - -	} By the Board with subscription from Proprietor.
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Inverness-shire :

Fort-William: Built; extended and improved between 1833 and 1835 - -	} - - - ditto - - - Fishermen.
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Argyleshire :

Salen: Built - - - - -	ditto - - - Proprietor.
Kintra: Built - - - - -	ditto - - - ditto.
Port-Ellen: Improved and extended - - - -	ditto - - - ditto.
Inverary: Extended - - - - -	ditto - - - ditto.
Skipness: Built - - - - -	ditto - - - ditto.

Fifeshire :

Cellardyke: Enlarged, and at different times extended between 1832 and 1851 - - - -	} - - - ditto - - - Fishermen.
Buckhaven: Built, and extended in 1839; and again very greatly extended in 1850 - - - -	} - - - ditto - - - ditto.

Berwickshire :

Coldingham: Built and extended at different times between 1833 and 1849 - - - -	} - - - ditto - - - ditto.
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Haddingtonshire :

Burnmouth: Built; and improved between 1832 and 1836 - - - -	} - - - ditto - - - ditto.
Dunglass: Built; and improved between 1832 and 1836 - - - -	} - - - ditto - - - Proprietor.
Dunbar: Victoria Harbour*: Built - - - -	ditto - - - Magistrates.

Ayrshire :

Ballantrae: Built - - - - -	ditto - - - Heritors.
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Nairnshire :

Nairn: Breakwater built - - - - -	ditto - - - Magistrates.
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Island

* Before this harbour was built scarcely 100 boats fished at Dunbar; now, from 300 to 400 boats fish there every year at the herring fishery.

APPENDIX.

LETTER from Mr. *Wellmann*, Merchant, Stettin, to *George Traill*, Esq., M. P., upon the Importance of the Herring Brand to the Continental Trade.

Sir,

Stettin, 8 February 1851.

I WOULD have fulfilled my promise much sooner, and have given you the desired information regarding the herring trade of our port, had I not been unwell since my arrival here; but, having recovered so far, I take this opportunity of stating that the official brand of Scotch crown and full branded herrings obtains the greatest confidence, not only in our market, but also in the interior of Germany, where the meaning of that brand is understood, and my firm belief, and also that of other people engaged in this branch of business is, that it would be injurious to the trade should the brand cease to exist, for Scotch herrings are only sold in small quantities in this market and the neighbourhood; they are chiefly sent great distances of from 100 to 800 miles English, into the interior of Germany and Poland, either by orders or offers, without the assistance of commission merchants, for the great expense of forwarding them does not permit any commission to a third party. The great distance prevents likewise dealers from inspecting the herrings on the spot here, who therefore make their purchases solely on their trust in the official brand, knowing that the fish must be selected well and properly cured; that the barrels be of the legal size; and that they require to be well and tightly made before the brand can be affixed.

These herrings are generally forwarded by crafts, which are often six to eight weeks on their passage, and it frequently happens that a great fall in the market takes place during that time, and, should the official brand be removed, dealers in the interior might easily take advantage of such falls, for it would not be difficult to find complaints, such, for instance, that the fish were not properly selected or well cured; that the fish had too much or too little salt, or that the barrels were of a smaller size (for no one can then say of what size the barrels require to be); and, as most herrings are sold on credit, they would consequently be often stored at the risk and the expense of the shipper, and perhaps in markets where that person who purchased them is the only dealer.

When a party purchases crown and full branded herrings at present, he is bound to receive them, if they bear that brand, independent of the quality, and our courts of justice have frequently given their decision in accordance with this statement, upon the ground that the British Fishery Board is a Government establishment, and therefore reliance can be placed in their impartial inspection and strict superintendence.

Part of the present business consists of consignments by the curer in Scotland, who receives an advance when the herrings are shipped, and my opinion is, that this advance will cease to be given as soon as the official brand is removed, as our merchants here are then unable to judge what proceeds they will receive out of them when sent to the interior, and consequently the Scotch curer must feel it seriously whenever this brand is taken away, as he would not be able to embark so much capital, and from him it must show its influence upon the fishermen, and those people connected with the fishing.

Norwegian herrings are not cured under the superintendence of the Norwegian Government, and, as no reliance can be placed in their quality, they are seldom or never sent to the interior, but are chiefly consumed here and in the neighbouring provinces, from whence dealers are able to proceed for an inspection, and hence Norwegian fish are generally more difficult to be sold than Scotch. At some places in Norway, local boards have been formed, and herrings shipped from these ports find quicker sales, and are also sent to the interior.

The sale of Norwegian herrings greatly depends upon prices of Scotch fish, for when the price of the latter is low the former is more difficult to be disposed of; and even people of this place and those of the neighbouring provinces prefer Scotch herrings to those of the Norwegian cure, because the fish is of a superior quality, better cured, and the barrel contains more fish.

Dutch herrings are in cure better than Scotch, but the difference between the two sorts is too great in price, and therefore Scotch herrings find the preference.

The cheapness and the improved cure has increased the importation of Scotch herrings into our port to a great extent, for there is no port to which more Scotch herrings are shipped than Stettin, whilst the importation of Dutch and Norwegian fish has diminished, for we have imported in the year 1834,

4,546 barrels of Dutch, and
53,891 barrels of Norwegian herrings;

and have imported last year only

568 barrels of Dutch, and
12,507 barrels of Norwegian;

whilst the importation of Scotch herrings has increased from

19,000 barrels in 1834,
to 116,538 barrels in 1850;

in the year 1849, it even amounted to 147,103 barrels.

Enclosed I beg to hand you the import list of herrings into the port of Stettin, from the year 1824 to 1850.

According to my opinion it will be injurious to the trade in Scotland, if the British Government should insist upon the trade to pay for the brand, for the cheaper herrings are, the greater distance they can be forwarded, and the larger the consumption will be, because herrings are a substitute for meat, and have therefore to stand a competition in price with that of provision, as beef, bacon, &c., in the interior of the country.

The first few shipments of Scotch unbranded herrings are only consumed by the richer class of people in Germany, whilst crown and full branded Scotch herrings are purchased by all classes, and hence it often happens that unbranded Scotch herrings are unable to be sold when the former are to be had; or, at any rate, a difference of from 3 s. to 4 s. sterling per barrel is made in the price, although the quality may be the same in every respect, and this is merely caused because the brand prevents disputes, and its quality can be relied on.

Other articles in casks, such as oil, butter, &c., can be sold according to sample, or their quality and contents can be stated, but such is not the case with herrings, for it is impossible to describe each fish in each barrel, or their number, and neither how the cure has been effected, nor whether they have been cured immediately after their capture, which is essential, because the fish may look well at first sight, but will not keep if not cured immediately after being caught.

How could the trade in Germany be protected if the superintendence of the British Fishing Board ceased to look after this? As long as this Board keeps up its present character there is no fear for a decline in the importation of Scotch herrings into Germany; but it is probable it may still increase when charges such as river dues and transit duty are removed, and a larger trade might also be carried on with Poland, Prussia, and Austria, when the import duties into these countries are reduced.

The import duty on all kinds of herrings into the Confederated States of Germany (Zollverein), is at present 1 dollar per barrel, or equal to about 3 s. sterling per barrel.

Austria charges 2 gulden 30 kreutzers per cwt., making it about 15 s. sterling per barrel, which is nearly the price of the fish in Scotland, and therefore a prohibition.

Russia makes a difference in the tariff between Scotch and Norwegian herrings; the former paying an import duty of 1 rubel 30 ceps. silver per barrel, or equal to about 4 s. 6 d. sterling per barrel, whilst Norwegian herrings are only charged 35 ceps. silver, or equal to about 1 s. 3 d. sterling per barrel. The duty in Poland was formerly lower on Scotch herrings, but has been raised to that of Russia since the 1st of January 1851, and the Scotch trade has lost by that means a good market.

For France, the duty is said to be 37 s. to 40 s. sterling per barrel, or more than double the price of the fish in Scotland.

The Belgian duty ranges from 12 s. to 15 s. sterling per barrel, and in Naples it is almost as high.

From Spain and Portugal, Scotch herrings are altogether excluded, if I am rightly informed.

The transit duty on herrings in Russia is 10 silver groschen, or equal to about 1 s. sterling per barrel on the river Oder, as well as Vistula, and on the river Elbe it is only 2 $\frac{1}{2}$ d. per barrel.

Holland charges about 3 s. sterling per barrel for the transit of herrings on the Rhine.

Denmark levies a duty of 3 d. sterling per barrel on herrings for passing the Sound; and

Hanover charges $\frac{1}{2}$ d. per barrel for passing the Elbe at Stade.

In conclusion, I beg to remark that I consider it would be a great benefit to the trade if the number of days which Scotch herrings must be in salt before the official brand can be affixed were reduced from 15 to 10 clear days, by which the shipments of branded fish would be facilitated, and a larger quantity could be disposed of to the interior of Germany before winter sets in.

Should you require any further information, I shall be happy at all times to be able to serve you with it, and I remain respectfully,

Sir, your obedient servant,

(signed) *Alexander Wellmann.*

George Traill, Esq., M. P., London.

IMPORTATION OF HERRINGS INTO THE PORT OF STETTIN.

When Im-ported.	Bremen.	Denmark.	Great Britain.	Holland.	Hanover.	Norway.	Hamburg.	Mecklenburg.	Danzig.	Sweden.	TOTAL.	Imported.	
												More.	Less.
1824	25	1,300	15,468	1,374	-	1,030	-	-	-	-	1,997	-	-
1825	-	1,060	18,160	4,255	-	6,758	-	-	-	-	31,133	11,936	-
1826	-	226	7,695	4,874	-	6,915	-	-	-	-	19,810	-	11,323
1827	-	3,373	15,082	5,010	-	9,948	-	174	-	-	33,587	13,777	-
1828	-	6,135	13,478	7,283	-	16,008	-	-	-	-	42,904	9,317	-
1829	-	1,294	14,449	4,422	-	28,485	-	-	-	-	48,650	5,746	-
1830	-	779	33,866	4,595	-	29,137	-	-	-	-	68,377	19,277	-
1831	-	841	13,077	3,802	-	21,924	-	-	-	-	39,644	-	28,733
1832	-	199	31,837	4,712	167	56,979	-	-	-	-	93,894	54,250	-
1833	-	334	31,711	2,756	-	77,758	-	-	-	-	112,559	18,685	-
1834	-	599	19,060	4,546	138	53,981	-	-	-	-	78,324	-	34,235
1835	-	4,111	26,875	1,943	240	39,730	-	-	-	-	72,899	-	5,425
1836	-	3,837	28,227	2,137	288	34,798	-	-	-	-	69,287	-	3,612
1837	12	2,163	36,309	6,722	309	77,851	-	214	-	-	123,580	54,293	-
1838	30	890	40,209	4,491	134	51,761	-	-	-	-	97,515	-	26,065
1839	72	994	49,456	1,059	-	46,282	-	-	-	-	97,863	343	-
1840	36	933	73,949	2,141	-	82,914	-	-	-	-	159,973	6,210	-
1841	44	-	50,732	850	144	43,433	-	-	-	-	95,203	-	64,770
1842	12	103	62,135	3,397	180	48,240	-	408	5,471	-	119,946	24,743	-
1843	-	638	143,659	1,119	-	44,092	-	154	-	-	189,662	69,716	-
1844	18	2,594	105,097	990	-	97,127	-	-	-	-	205,826	16,164	-
1845	211	307	81,189	2,457	-	44,264	-	417	-	-	125,845	-	79,981
1846	-	395	104,372	179	-	54,733	-	-	-	-	159,679	33,834	-
1847	-	1,671	112,260	343	-	42,828	-	-	-	-	157,107	-	2,572
1848	-	402	103,402	196	-	23,903	580	-	-	-	128,483	-	28,624
1849	-	924	147,103	1,313	-	26,962	-	210	-	-	176,512	48,029	-
1850	-	470	116,538	568	-	12,507	-	-	-	101	130,184	-	46,328

LETTER from Captain *R. H. Risk*, R. N., Commander of Her Majesty's Ship "Coquette," upon the Superintendence at Sea of the SCOTTISH FISHERIES."

59, Bowater Crescent, Woolwich,
7 November 1855.

Sir,

I HAVE the honour to acknowledge the receipt of your letter of the 3d instant, requesting my opinion as regards the importance to those most extensive fisheries of Scotland, of having such an establishment as the Board in Edinburgh, ready at all times to communicate with, rather than reference being made to London; and of the benefits derived from the local information possessed by the Board, and from its exclusive occupation with the fisheries, instead of these being subsidiary to other, perhaps more important national concerns, in another office.

I beg to state that my thoughts having been so much occupied in the Baltic, Black Sea, and Sea of Azoff, since I was succeeded in the appointment which I held under the Honourable Board of Fisheries for about four years, from 1850 to 1854, I fear memory will not permit me to do much more than glance at the subject referred to in your letter.

I may perhaps be permitted to remark, that although the Fishery Convention Laws between Great Britain and France are by Act of Parliament, still the novel duties devolving on the superintendent are, in my opinion, both intricate and most important.

Entering on these among the Northumberland fishermen, forming nearly the whole coast population there, with many boats from other places, all jealous of their privileges on their own coast, zealous for success on the one hand, and surrounded by swarms of French fishing vessels on the other, whose crews lost no opportunity of occupying the best fishing ground—not always scrupulous as to limit—and, from their large size compared with our open boats, when collisions took place, our fishermen were generally the sufferers.

Complaints were therefore frequent and conflicting. When these reached me through the Board for investigation, they were generally accompanied with useful hints, which enabled me to unravel disputes to the satisfaction of all parties; thus from practical information, and fishery usages communicated by the Board to me, from time to time, differences assuming serious aspects between the British and French fishermen were adjusted, and which could not have been received from any other quarter, where fishing matters were apt to be viewed as of secondary importance.

Proceeding from Northumberland to the coast of Scotland and Firth of Forth, owing to the multiplicity of fishing boats, French and Belgian vessels, collisions and disputes were frequent. The Board, from its central position in Edinburgh, and through its officers at the different stations, kept me fully acquainted with the state of matters on the whole coast, and when absent at the Moray Firth, Caithness, Orkney, or Shetland, was subject to a moment's recal by the Board to the place where my presence was most required; thus, from the Board being at Edinburgh, prompt measures were adopted by the superintendent

for securing to our fishermen the legitimate advantages of their position, for the odds were greatly against their open boats in collision at sea with foreign decked vessels from 50 to 100 tons burthen and heavily manned.

I pass from these to the watchfulness and success of the Board in the erection of harbours on the exposed east coast of Scotland and other places. It affords me much pleasure to corroborate Captain Washington's luminous and able Report to the Admiralty in July 1849 on this subject.

Since that period the spacious harbour at Buckhaven has been finished by the Board, and in addition to it a large space of curing ground has been obtained.

I may take the liberty of adding, that I have commanded several men-of-war on the coasts of England and Ireland, but except the advances of private capital made in Scotland, through the Board of Fisheries in Edinburgh, to meet contributions from the public funds for the erection of free fishery harbours, I am not aware of such liberality or confidence having been shown by private parties to any other Board in the kingdom.

The claims made by Belgian fishermen, said to be under a Royal Warrant of King Charles the Second (but proved to be fictitious), granting to them the free use of our harbours and coasts for fishing purposes, led to much trouble to the Board, annoyance to the trade, and also to the naval superintendent.

To the Board's watchful attention in bringing this claim before Government I ascribe its defeat and the final exclusion of the Belgians from our harbours and legitimate fishing ground; it also prevented them from forwarding a subsequent claim of prescription to our harbours and fisheries, which they had enjoyed since the Peace of 1815.

Superintending the winter herring fishing in the Firth of Forth was not a little vexatious, from the stubbornness of fishermen, and the difficulty of drawing the distinction in law regarding the use of trawl and legal drift-nets, as the garvie and herring fishings were going on at the same time. The great attention of the Board to this subject, with the frank and kindly manner in which you always received me in this and others matters for consultation, secured the free prosecution and full benefit of the garvie fishing, and gave wise and discriminating protection to the herring—the great fishery of the kingdom. Had these communications emanated from a distant department unacquainted with the peculiarity of these fisheries, both would have been suppressed by force or left without any regulation, to the injury of the herring fishery.

It may be well to observe, that although men-of-war may be ordered by the Lords of the Admiralty to perform certain duties, still their Lordships may find it necessary, particularly in these times, to withdraw their vessels temporarily for very important service, which perhaps may (and has happened) in the very height of the great herring season, much to the annoyance and injury of the trade at large; particularly as the French, Belgian, and other vessels, the moment they see the English cruizer "off the ground," take advantage by coming within the limits, and shooting their nets among those of our fishermen, thereby causing great destruction of property, and at times most serious disturbances, which are most difficult to arrange. It is therefore, in my humble opinion, highly necessary that the Board of Fisheries should have a vessel permanently attached to their service independent of a man-of-war, so that in case of the naval superintendent being suddenly ordered away she could be dispatched at a moment's notice to take the place of the vessel so ordered away.

During the four years that I had the honour to fill the situation of naval superintendent, my duties though complex, over an extensive range of coast, were simplified and rendered more effective from the frank and kind manner with which you always communicated information to me, either by interview or otherwise. Such benefits would be entirely lost to the Fisheries were the Board removed from Edinburgh to London, and the Fisheries placed as an appendage to any other department.

I have, &c.
(signed) *R. H. Risk*, Commander.

To the Hon. B. F. Primrose, Secretary,
Board of Fisheries, Edinburgh.

LETTERS of Thanks from Fishermen of *Coldingham*, *Buckhaven*, and *Cellardyke*.

"Honourable Sirs,

"Coldingham, 29 May 1852.

"We, the fishermen residing at Coldingham, have too long delayed offering our thanks for the very great interest you have taken in enabling us to construct a harbour at our creek. In now offering our acknowledgments, we would beg to remark that the harbour has afforded us all the advantages anticipated, complete security for our boats, and confidence to go to sea in weather which, previous to the improvements, would have deterred us; and when overtaken by gales at sea, we can with confidence make for our home, and reap thereby the full advantage of our labours, while our families have in such cases few fears for our safety.

"The building during the by-past winter has withstood the heaviest sea that is ever likely to roll in upon our shores; and proud of our little harbour, we will give every attention to have any little injury it may sustain timeously attended to:

"We

" We therefore, Honourable Sirs, beg to tender our acknowledgments for the boon
" extended to us, and for the interest you generally take in all that has a tendency to pro-
" mote the extension and good government of the fisheries.

" *Hugh Aitchison and Crew.*
" *Thomas Cormack and Crew.*
" *Robert Renton and Crew.*
" *Robert Thorburn and Crew.*
" *Thomas Wilson and Crew.*
" *James Daree and Crew.*
" *William Douglas and Crew.*
" *Charles Purvis and Crew.*
" *Hugh Spine and Crew.*
" *Archibald Johnston and Crew.*"

" To the Honourable the Commissioners of the
" Board of Fisheries, Edinburgh."

" Sir,
" I AM glad to say our harbour is giving us great satisfaction, and our fishermen do not
" seem to grudge any trouble or expense they may be put to, or have been, from the many
" advantages they are daily deriving from it.
" It has cost us 65*l.* these last four weeks for excavating the rocks in the area of the
" harbour.

" I am, &c.
(signed) " *John Deas,*
" For the Committee of Fishermen."

" Hon. B. F. Primrose, Secretary,
" Board of Fisheries."

" Sir,
" I FEEL much pleasure in being requested by the committee of fishermen to express
" their entire satisfaction with the new landing-slip, excavation, and other improvements
" made in the harbour here, under control of the Honourable the Board of Fisheries.

" I am, &c.
(signed) " *James Fowler.*"

" Hon. B. F. Primrose, Secretary,
" Board of Fisheries."

Dear Sir,
I BEG herewith to forward memorial from fish-curers and fish-dealers in
Glasgow to the Lords of the Treasury, praying that the Fishery Board may be
continued.

Will you be kind enough to lay the same before their Lordships, and oblige,
Yours faithfully,

James Wilson, Esq., M. P.,
Treasury.

(signed) " *Alex. Hastie.*"

Unto the Right Honourable the Lords of Her Majesty's Treasury.
The Petition of the Merchants, Fish Curers, and Dealers in Fish and Herrings
in Glasgow,

Humbly sheweth,

THAT they have heard with regret that the Lords of the Treasury propose to
abolish the Board of Fisheries in Scotland.

That for a number of years the laws relative to the herring fishery have been
advantageously administered in Glasgow, securing to the fair dealer and to the
public ample protection against the use of illegal barrels; and that the trade
has increased under the regulations of the Board to an importation exceeding
30,000 barrels per annum, arriving from every part of Scotland.

That besides the supply required for the home markets, the deep sea herring
fishery has so increased, that in 1855 foreign merchants purchased in Scotland
280,000 barrels for the continent on the warrantice of the official brand.

That any change in the law to withdraw the brand would lessen confidence,
deter foreigners from purchasing in this country, and throw a mass of cured
fish into this and other home markets in excess of the demand and consump-
tion, which would entail ruin on fishermen, curers, and merchants.

That the fisheries in all maritime kingdoms have invariably been encouraged and been found efficient nurseries for seamen for naval defence.

May it therefore please your Lordships to continue the Fishery Board, under whose regulations the Scottish herring fishery has so much progressed.

(signed) *Ninian Bannatyne*, Fish Curer,
and 39 others, Fish Merchants, &c.

Unto the Right Honourable the Lords Commissioners of Her Majesty's Treasury.

The Memorial of the undermentioned Fish Curers and others in the Island of Bute, interested in the Herring Fishery,

Humbly sheweth,

That your memorialists have learnt with great alarm that Government intend to abolish the Board of Fisheries at Edinburgh. That previous to the establishment of this Board, the fisheries languished under the Commissioners of Customs and Excise, and were almost lifeless at the time of its establishment. That during a series of years the deep-sea herring fishing has annually progressed, and is at present the most extensive and flourishing in Her Majesty's dominions. That about 40,000 fishermen are employed therein, besides a great additional population dependant thereon throughout Scotland, with much shipping, and a numerous body of seamen.

That the guarantee of the brand has induced foreigners to purchase Scotch herrings largely in our markets, and thus enabled curers to give remunerating prices to fishermen.

That the officers of the Board uphold the size of crans and barrels, and, while acting as superintendents, are appealed to by fishermen for the settlement of disputes, and in giving facilities for the prosecution of the trade in all its departments. These duties can only be performed to the satisfaction of curers and fishermen by persons acquainted with fishery usages.

That any change to disturb the fishery laws, which have been eminently successful in extending the fisheries at a small expense, would be most injurious to their general prosperity. That, to withdraw the small sum from the fisheries for the purposes of science and art, will show an undue preference for improving the higher branches of education, already so well established in this department, to the neglect of fishermen who exercise a hazardous and laborious profession, and on whom the naval strength of the kingdom depends. That fishermen in Scotland, encouraged by the Board, contribute largely for the erection of harbours, thus displaying a confidence in the Board of Fisheries unexampled by fishermen in England and Ireland.

May it therefore please your Lordships, for the reasons stated, to give permanence to the present Fishery Board and laws.

And your memorialists will ever pray.

(signed) *Neil Jamieson*, Deputy Lieut.,
and 70 others.

Rothsay, 21 January 1856.

My dear Sir,

Edinburgh, 24 January 1856.

I SEND you a memorial from the fish-curers of Greenock in reference to the fishery brand. I hope to be in London immediately after the meeting of Parliament, and trust that nothing will have been decided contrary to the prayer of the memorial before that.

Believe me, &c.

James Wilson, Esq., M. P.,
Treasury.

(signed) *A. Murray Dunlop*.

To the Right Honourable the Lords of Her Majesty's Treasury.

The Petition of the Fish Curers and Herring Merchants in Greenock

Humby showeth,

THAT the petitioners have large capital invested in fishing vessels, boats, and other stock, and that under the present laws they have enjoyed every freedom and encouragement for their trade, altogether irrespective of regular business hours.

That their fishing is chiefly carried on in the lochs, estuaries, and other obscure places of the West Highlands, distant from magistrates and local police.

That from the small space in many of these lochs, and the large number of boats assembled from different places, frequent collisions ensue, causing much damage and loss of materials that cannot be replaced on the spot, and also numerous quarrels, in which cases the active superintendence, under the Board of Fisheries at Edinburgh, has been of paramount importance; the officers being acquainted with the fishing usages, and as they have the confidence of all parties, are thus enabled promptly to effect settlement of disputes among fishermen, and frequently to recover and restore property to the rightful owners.

That the standard measures for the sale and purchase of fresh and cured herrings, as regulated by the Board, have proved advantageous to the fair trader, and to withdraw this supervision would lead to illegal practices, in the reduction of the size of the barrels.

That the east coast herring fishing has acquired great magnitude under the present fishery laws, and the sales of herrings to foreigners at the curing stations on the guarantee of the brand has been great, and continues annually to progress.

That to withdraw the brand, the use of which is altogether voluntary on the part of the curer, and only given for a high class of cure and selection, would cause great difficulty in after examination, and a depreciation in the value of the article, and deprive it of that universal currency which the brand gives it throughout Germany, that being the principal market for such herrings.

That the Scotch fisheries employ about 40,000 fishermen and boys, besides those otherwise on shore, and the total cure, which was, at the appointment of the Board, only 90,000 barrels annually, has now increased to 720,000 barrels for the year 1855.

Your petitioners therefore pray that the Board of Fisheries and the laws under which the herring fishing in Scotland has prospered beyond any other fishing in the kingdom may be continued, and

Your petitioners will ever pray.

(signed) *John M'Lean*, Fish Curer,
and 12 other Fish Curers.

My Lord,

Balbirnie, 26 January 1856.

UNDERSTANDING, from what seemed to be sufficient authority, that the Treasury had actually passed a Minute with a view to the immediate abolition of the Fishery Board, it became my duty to communicate upon the subject with a considerable number of my constituents whose interests may be materially affected by such a proposition.

Having ascertained at a meeting afterwards held to discuss the subject that upon one part of it, the necessity of what is called "the crown brand," there existed considerable difference of opinion, I thought it would be more satisfactory to procure written statements expressing the opinions of either party, the one in favour of the continuance of "the brand," the other opposed to it. These statements have since been given to me, and I now beg to forward them for your Lordship's consideration.

But whatever difference there may be upon the subject of "the brand," there is none as to the necessity of maintaining the efficiency of the fishery

harbours hitherto kept up under the superintendence of the Board of Fisheries, and as to the expediency of increasing the too limited sum now devoted to that purpose.

To make the maintenance and improvement of these harbours dependent upon an annual estimate, and an uncertain vote of money, to be handed over to no particular body specially entrusted with superintending the fisheries, and ascertaining their wants, is obviously objectionable. In the opinion of all I have met with conversant with the subject, such a course would be in the highest degree injurious to the interests of that large portion of the people of Scotland engaged in the fisheries, whose means of existence depend in a great measure upon the refuge afforded by these harbours on the otherwise unprotected coasts of this country.

Without, however, now troubling your Lordship with any lengthened statement of my own, I would take the liberty of suggesting the necessity of some investigation into the possible effect of the proposed change before it is finally decided upon. If it is found that the "brand" can be safely dispensed with, the more important consideration still remains as to the best mode of securing the interests of the fishermen, the poorest and comparatively the most helpless of all concerned, and the propriety of giving them in additional means of safety the benefit of the saving made by the discontinuance of the "brand."

These think they have reason to complain that in a matter intimately affecting one of the principal branches of national industry, the Treasury should have acted in so precipitate a manner without asking for information, and without previously communicating with the representatives of the different fishing communities of which they form part. But the matter is now brought under your Lordship's notice, and they have every confidence that you will permit no further steps to be taken in pursuance of the Treasury Minute until due consideration has been given to the interests of all whom the abolition of the Fishery Board may be supposed to affect.

I have, &c.

(signed) *Edward Ellice, junr.*

To Viscount Palmerston,
&c. &c. &c.

Enclosure to the foregoing Letter.

STATEMENT in Support of the Fishery Board.

Sir,

Cellardyke, 14 January 1856.

THE question now under consideration, as to whether the branding of herrings is to be continued or discontinued, is one that seems to involve the interest of this locality. The herring fishing may be said to be the staple trade of our coast, and any change that would affect its interest ought to be well considered and cautiously entered on. It may be necessary to notice that the Board of Fisheries has two brands, the one certifying that the herrings have been properly gutted and cured within 24 hours after they have been caught, while the other, in addition to this, certifies the quality of the fish to be full, or not spent. And it is only within these very few years that the herrings on this coast were considered to be entitled to the full Crown brand, and we had then consequently little or no export trade. For many years previous to this, the curers had but few other openings for the cured fish but the home market, and although prices to the fishermen were then much lower than now, yet it was found neither a pleasant nor a profitable trade, but so uncertain and speculative, that many of the curers found it necessary to engage in other branches of business. But since we have obtained the full Crown brand on our herrings, our export trade has rapidly increased, and thus opened up for us a ready market at remunerating prices. The following abstract state of account of herrings caught, branded, and exported from Anstruther district will show the increasing importance of this branch of industry, and its connexion with the question of branding.

YEAR.	FISH- CURERS.	BARRELS CAUGHT.	BARRELS CURED.	BRANDED.	EXPORTED.
1851 - - -	40	36,283	13,407	751	376
1852 - - -	40	36,365	28,811	3,047	—
1853 - - -	56	61,036	31,342	7,869	2,667
1854 - - -	68	89,114	77,646	7,939	6,478
1855 - - -	81	93,960	84,630	18,328	11,690

A great proportion of the branded herrings were sent to Leith for exportation, the others were shipped from fishing stations, viz., the 11,690 barrels.

Now this abstract is very important, as testing the merits of this question. It shows the rapid increase of the trade, and the increased demand for the brand. Within these five years the number of curers is doubled, the number of herrings branded and exported last year nearly equals that of all the four preceding years; and the fact that no herrings could be sold to advantage for export but those having the full Crown brand, shows the bearing that this question has upon the increased prosperity of our trade. Hence the increased efforts of the curers during last year to select their herrings and have them put up so as to merit the brand, and never since the bounty on herrings was withdrawn was there more eagerness to obtain the brand than was last year. And if the brand was not of importance to the curer, why all this eagerness to obtain it; and why is it so highly estimated in the foreign market, that it is the only guarantee by which a remunerative sale can be effected. It has no doubt been said by some that the brand is no guarantee, nay, that it is not beneficial but detrimental. But the experience of last year, when 18,000 barrels have been exported from our coast without a single complaint, proves this to be a fallacy; and there can be no doubt that buyers in the foreign market have some sufficient ground for their confidence in the brand as a guarantee, or they would not, as they invariably do, restrict their offers to buy, to this, as a term of sale. Besides this, many instances may be referred to where prime herrings have been sent out unbranded and realised a much lower price than the same quality of herrings having the brand.

It would seem then to me, that the prosperity of the herring trade on our coast is closely connected with, and to a certain extent dependent on, the branding of our herrings being continued; and to dispense with the brand at the present time would, it is to be feared, seriously affect the present prosperity of the trade, and the interests of all concerned in it in this locality. Without presuming to say what might be the effect of withdrawing the brand on the herring trade generally throughout the country, I humbly, yet most decidedly think that it would very materially affect the trade on this coast. The short time we have had the benefit of the full brand, and the very limited extent that we have had it until this last year, and the consequent limited extent of our exports, we have not had time or opportunity to establish a character for our herrings in the foreign market, and to dispense with the brand now on our very entering on the export trade, would undoubtedly place us at a decided disadvantage where our herrings come in competition with those from other stations which have had a long established character and a monopoly of the foreign market. Besides, the herrings on this coast have more need of a careful inspection than those in many other places. They are generally of a softer and finer quality. They are often caught in larger quantities, and there are fewer hands to cure them than at most places of the north; hence they are often put up less perfectly than the curer could wish, and hence there is the greater need of a careful and impartial inspection to ascertain the quality of the herrings, so as to give a security to the buyer, and to establish and maintain our character in the foreign market.

And what better mode could be adopted to ascertain the quality of the herrings to the satisfaction of the buyer than that now in use? The branding officer is well acquainted and knows the quality of every day's catch, and when presented to him for branding he has liberty to open as many barrels, either

from the top or bottom, as he finds necessary to ascertain the quality and cure, and if he is satisfied nothing further is required, the character of the herrings is thereby established, and the curer can offer them for sale with confidence under this character.

But suppose the brand was done away, the herrings must then be sold either on the word of the curer or by examination of the quality by the buyer; and it may be said, Well, this is the case with most other goods, and why not with herrings? But there are exceptions to all general rules, and experience has proved that from the different conditions in which herrings are caught, and the different conditions in which they are delivered to the curer, that there is often very much room for a difference of opinion as to the quality of cured herrings between seller and buyer. This not unfrequently happens in the home trade, especially in a falling market; but it would be attended with much more serious consequences in the foreign, where the sales are much larger, and the distance precludes any chance of a fair adjustment of difference if sold by examination of buyer; and, on the other hand, the trouble attending an after repeated examination, such as that made by the branding officer, and which every buyer might consider himself entitled to do, would be an annoyance beyond endurance, besides doing injury both to the herrings and barrels; and the same course of annoyance would follow the sales of the foreign merchant after the herrings went abroad, hence their anxiety for the brand as a guarantee in order to sell as well as to buy. And such a state of uncertainty and annoyance in making sales, and after sales were made, would very soon have an injurious effect on the trade, and reduce it to what it has been before, more of the character of a gambling speculation than of a branch of honest industry, where all engaged in it might look for a fair return for their capital or labour. And if the branding of herrings has proved to be so satisfactory to the foreign buyer that no other guarantee is required, that no other guarantee at present will be taken, is it wise to think of dispensing with it at the present time, and thus risk the increasing prosperity of such an important branch of national wealth and industry? And why should we incur this risk? What advantage can be gained by it? Would it not be better to let well alone, than for the sake of any theory to risk in any degree the prosperity of the staple trade of our coast? The brand is no restriction on the trade; there is nothing compulsory connected with it; every curer may brand or not, as he pleases. If any one prefers their own brand to that of the Crown, they have the most perfect liberty; but let not this interfere with the interests of those who prefer the Crown brand, of those who think it right that while their best customers who buy above one-third of all the herrings cured in Scotland prefer the Crown brand as their best guarantee, that they should prefer it too. Although there may be some who prefer their own brand, yet let not this interfere with the interests of those who think it right to do their best to please their best customers, and not for the sake of trying any theory, however plausible it may seem, to risk displeasing their best customers, and causing them to seek their supply elsewhere. But this is not a question in which curers alone are interested, it concerns the whole fishing population, and whatever evils may arise from the proposed change will ultimately fall most heavily on them. Every department of the trade has an interest in this question; each is but a link in the same chain, and the main-spring of the whole is a ready market with remunerative prices. This has already greatly increased the number of curers and the amount of stock, and this increased competition has raised the prices to fishermen, and this again has increased their efforts to obtain a larger supply; and while we gratefully acknowledge the kindness of a gracious Providence in sending such abundant supplies of fish on our coast, I am not the less persuaded that the present prosperity of the trade is to a certain extent indebted to the branding of our herrings; and whatever may be the theoretical opinions of curers and others on this question, yet until we see a corresponding change in the minds of the foreign buyers, until we see the private brand of curers preferred in the foreign market to that of the full and Crown brand of the Board, then and not till then ought the Government to dispense with it. The fisheries of Scotland have been hitherto viewed as an important source of national wealth, and as a nursery for seamen, and an important source of national defence; and on these grounds they have hitherto been thought worthy of some protection and encouragement, and ere the Government withdraws the

encouragement,

encouragement, or rather the supervision it now gives, it would be well to reconsider their proposition. The circumstances of our country at present, are not such as should lead us to discourage any source of national wealth or national defence, and the small sum included in this question is not to be compared with the advantages connected with it.

The French Government, to encourage their own fisheries as a nursery for their navy, put a prohibitory duty on the importation of all herrings into France; and it is said that the Swedish Government are about to adopt a Crown brand for the encouragement of the Norway fishing; so that this certainly is not the time to dispense with our brand. If there is anything wrong in the administration of the Board of Fisheries let it be rectified, but do not at present dispense with the brand, or it will undoubtedly inflict a serious injury to this branch of national industry, in which the interests of our whole coast population are deeply involved.

I am, &c.

To Edward Ellice, Esq., M. P. for the
St. Andrews District of Burghs.

(signed) *James Fowler.*

STATEMENT in Opposition to the Fishery Board.

Dear Sir,

Anstruther, 23 January 1856.

I AM favoured with yours of 15th instant, and have much pleasure in availing myself of your invitation to state the opinions held by curers in this quarter, who are opposed to the maintenance of the Board of Fisheries.

I need scarcely remind you that those in favour of the Board narrow its usefulness to the one point of branding, and that this brand is of use only in the foreign market.

We object to the brand on account of the vague manner in which it is affixed. In a case of so much importance, one would expect that one uniform rule was followed by all officers: such is not the case. Officers, it would appear, have no rules for their guidance; the Board gives them large discretionary powers, but no definite instructions. An officer may pass or condemn as he sees fit; and the practice of one officer as compared with another, or even as compared with himself, on separate occasions, is very varied. We have seen herrings taken in the Forth, carried to Dunbar, and branded there; while the same quality, cured on the Fife coast, were refused the brand. We have also seen part of one lot of herrings cured here, and refused the brand, while the remainder, taken to Leith, were branded there without scruple. And this diversity of practice is easily accounted for by the fact, that the officer's status, and even his appointment, are risked by each parcel he brands. If he is timid he will brand few, and if he lacks firmness, or fears to give offence, he will be more liberal with his brand. The trade is thus exposed to the caprice, the fears, or the ignorance of the officer; and the Board itself, if it exists for fostering the trade, has been, in our experience, negligent of its duty. It is only of late years we have been deemed deserving of the full Crown brand, and our fish now is of no better quality than when the brand was refused to us. If the brand opened the foreign market to Wick herrings, why did the Board so long inflict on us the injustice of exclusion from it? Parties in favour of the brand allege that foreigners take it as a guarantee, and that it is used as a passport all over the Continent; our experience is the very reverse of this. It is true that a foreigner will purchase a branded barrel more readily than one unbranded, for the simple reason that the official mark tells him it has been inspected. That mark, however, is not deemed sufficient; the guarantee is not always acknowledged; brands are inspected, and we have every year cases of the rejection of herrings as marked. Lately, herrings purchased in Anstruther, and sent to Prussia, were not only inspected, but rejected. A sample was returned to Leith, and although the referees decided they were worthy, yet the consignee was subjected to a loss of 3 s. per barrel.

Again, it is said that a curer need not brand unless he chooses. This objection I conceive to be very absurd; for, so long as a Government brand is known to be in use, any unbranded barrel will be regarded with suspicion, and the most extensive curer, in a market where he is not known, will be in a worse

position without, than one who occasionally cures his 50 barrels. We must therefore submit to all the annoyances of the brand in self-defence, since commission agents will not purchase without it.

We further object to the brand, because it fixes a minimum of quality, and offers no inducement to excel. But were it discontinued, and curers left to their own exertions, each would endeavour to produce such an article as would please his customers, and would not rest satisfied with merely being able to pass an official examination, which places all on a level. The exertions of the careful curers would thus meet with their due reward, while the careless, the ignorant, and the slovenly curers would at once find their true position; a field would be opened for competition, a superior cure produced, and the present demand at least fully maintained. In support of this position, I refer to the present cure of cod fish, which is so much superior to what it was when under the protection of the brand. The officers of the Board being thus so capricious, its benefit in the foreign market so doubtful, and the obstacles it puts in the way of an improved cure so great, it seems to me very strange to find the recent prosperity of the trade attributed to it. Like all other trades depending on causes beyond human control, it must always be precarious. I attribute the prosperity of late years to the supply and demand alone. Herrings have visited our coasts in large shoals; the home and foreign trade of the country have been good. Railways have now opened up for us large inland towns to which we had formerly no access; steam communication to Germany is now frequent, and the railway system on the Continent has given us new markets there. These alone I believe to be the true causes of the development of the trade. I therefore conceive, that, if Government wishes to foster the fisheries of the country, they should do so, not by supporting a Board whose existence is argued for on the plea that it does no harm, but, by endeavouring to open up for us other Continental markets, as Belgium has recently been opened, and by giving more liberal grants for the erection of harbours for fishermen; and were this the case we would find, irrespective of all brands, that the demand would at least exceed the supply.

Edward Ellice, Esq., M. P.

I am, &c.
(signed) John Todd.

My Lord,

Blackheath, 28 January 1856.

HAVING been one of a deputation on Scotch fisheries which lately had the honour of waiting on your Lordship, I take the liberty to transmit to you a letter I have since received from the Justice-general of Scotland, testifying strongly to the utility of the Board's superintendence, both for police and for other purposes connected with the prosperity of the fisheries.

Besides his other qualifications for judging, the Justice-general, from occasionally residing in a fishery district in which his family estate is situated, is particularly conversant with this subject, and is perhaps the best authority that could be cited for the working of the system. Believing that your Lordship will attach weight to his opinion, I trust there is no impropriety in my thus bringing it under your notice in reference to a matter materially affecting the interests of my constituents.

I have, &c.
(signed) George Traill.

The Viscount Palmerston, M. P., G. C. B.

Dear Traill,

73, Great King-street,
Edinburgh, 25 January 1856.

My brother has informed me of your wish that I should express to you my opinion as to the utility of the Fishery Board in regard to police.

When I had the honour of being one of the law advisers of the Crown, I was *ex officio* a member of the Fishery Board. My connexion with the west coast of Scotland, and especially with the county of Argyll, also led me to observe

observe the condition and habits of fishermen in that quarter. The opinion I formed was that efficient regulation, superintendence and police, in which I include marine police, were very necessary to the industrious and successful prosecution of the fisheries, and that the Board was of great use in securing these advantages. I have seen no reason to alter that opinion.

I hope that not only for this but for many other reasons, with which I doubt not you are familiar, you may succeed in convincing the powers that be of the inexpediency of abolishing our local Fishery Board.

George Traill, Esq., M.P.,
&c. &c.

Yours, &c.
(signed) *Dun. M'Neill,*
Colonsay.

I was sorry I did not see you when in Edinburgh. I sent a note to your hotel, but you had left for London.

BOARD OF FISHERIES (SCOTLAND).

COPY of the REPORTS addressed to the Lords Commissioners of Her Majesty's Treasury in or since the Year 1848, by Mr. *J. G. Shaw Lefevre*, on the Subject of the FISHERY BOARD in *Scotland*.

(*Mr. George Duff.*)

COPY of TREASURY MINUTES, since 1854, relative to the BOARD of FISHERIES in *Scotland*; and, of all CORRESPONDENCE, since 1854, with the Lords of the Treasury, relative to the same Subject.

(*Mr. Edward Ellice.*)

Ordered, by The House of Commons, to be Printed,
19 February 1856.

[*Price 8d.*]

457

FISHERIES BOARD (SCOTLAND).

RETURN to an Order of the Honourable The House of Commons,
dated 29 April 1856;—for,

COPY “ of TREASURY MINUTE, dated the 25th day of April 1856, in regard
to the BOARD of FISHERIES in *Scotland*.”

My Lords have before them their Minute of the 18th December last proposing the abolition of the Board of Fisheries in Scotland: a statement of that Board, dated the 10th of January, in reply to that Minute: various letters and communications from fish-curers and others in Scotland upon the same subject, and an application from certain curers of herrings in the north of England, claiming to be placed in the same position as the curers in Scotland, by having the advantage of a Government brand extended to their fish for the European market.

In some of the documents referred to it is forcibly urged that from the peculiarity of the trade the Government brand is of great value, inasmuch as it acts as a certificate of quality, to which long experience on the part of dealers abroad has attached so much confidence that barrels of herrings are accepted without examination or being opened, which operation it is said cannot be performed without exposing the packages to great damage, and that on the faith of the brand they freely circulate throughout the Continent. They state that the brand thus considerably increases the market value of branded herrings.

Admitting this to be true, it appears to my Lords to be clear that the expense incurred in thus adding to the market value of the fish, should be borne by those whose goods are thus enhanced in price, and that if the Government brand shall be continued on the grounds contended for, every principle of justice requires that those who are benefited by it, and not the public at large, shall bear the cost; and that such a fee shall be imposed for the brand as shall render it self-supporting.

In the various representations now before my Lords, and already referred to, it is pointed out that besides the duty of affixing an official brand to the packages of fish through their proper officers, there are other duties performed by the Board by means of the Parliamentary grants of a public character, such as the obtaining and collecting statistics of the trade, preserving the peace, and the erection of piers and harbours; and it is also stated that in different ways aid is afforded to the fisheries.

The principle, that if the brand is to be continued, it should be rendered self-supporting, is generally acquiesced in; but considerable difference of opinion exists as to what portion of the grant is to be attributed to that and other functions of the Board immediately applied for the benefit of the trade, and how far the other portions of the expenditure are of a character which should be sustained by public money. It appears clear to my Lords that with regard to the brand itself, as its only value arises from the authority and security which it derives from the Government Board, and the supervision which that Board exercises, the cost cannot be confined to the mere expense of branding, but must include the cost of maintaining that authority which alone gives it value.

At the same time, there are other duties which the Board performs not immediately connected with the branding, or with other matters directly appertaining to private interests, and which are of a more public although of a local character.

Under these circumstances, my Lords have come to the conclusion to propose to Parliament to continue the grant for another year, and to appoint a Commission for the purpose of visiting Scotland, examining upon the spot into all the questions in relation to the application of this grant, and to report thereon, in order that before another year their Lordships may be prepared to determine what fee would be fair for the brand, if it should be determined to continue the system, and in what manner the other duties of the Board shall be discharged.

Let a copy of this Minute be forwarded to the Board of Fisheries in Edinburgh.

Treasury Chambers,
29 April 1856.

James Wilson.

FISHERIES BOARD (SCOTLAND).

COPY of TREASURY MINUTE, dated the 25th
day of April 1856, in regard to the Board of
FISHERIES in *Scotland*.

(*Mr. Wilson.*)

*Ordered, by The House of Commons, to be Printed,
29 April 1856.*

FISHERIES BOARD (SCOTLAND).

RETURN to an Order of the Honourable The House of Commons,
dated 17 June 1856 ;—for,

COPY “ of a TREASURY MINUTE, dated the 17th day of June 1856, appointing
a Commission of Inquiry into the subject of the Grants administered by the
Board of Fisheries in *Scotland*.”

COPY of a TREASURY MINUTE, dated 17 June 1856.

THE First Lord of the Treasury and the Chancellor of the Exchequer inform
the Board that, in pursuance of the intentions expressed in the last paragraph
of the Treasury Minute of 25 April last, they have appointed—

Captain Sullivan, R.N.
Mr. Bonamy Price, and
Mr. Frederick St. John,
Surveyor-general of Customs,

to be Commissioners “ for the purpose of visiting Scotland, examining upon the
“ spot into all the questions in relation to the application of the grants to the Board
“ of Fisheries, and to report as to what fee should be charged for the brand on
“ herrings cured, in the event of its being determined to continue the system of
“ branding ; and also in what manner the other duties of the Board shall be
“ discharged.”

My Lords now proceed to give such instructions to these gentlemen as will,
in their opinion, finally and satisfactorily exhaust the inquiry into this subject.

Write to Captain Sullivan, R.N., Mr. B. Price, and Mr. St. John, transmitting
to each of them copies of the Papers printed for the House of Commons in the
present Session (Nos. 43 & 65 of 1856).

These papers consist of—

1. Report by Mr. Lefevre, in 1848, on the subject of the Fishery Board.
2. Treasury Minute, 13 February 1849, founded on that Report.
3. Reply of the Board of Fisheries, dated 17 April 1849, to Mr. Lefevre's Report.
4. Treasury Minute, 8 May 1849, transmitting the above to Mr. Lefevre for his consideration.
5. Second Report from Mr. Lefevre, dated 9 July 1849.
6. Treasury Minute, 4 December 1849, revising the duties and establishment of the Fishery Board.
7. Treasury Minute, 18 December 1855, proposing abolition of the system of branding herrings, and, as a consequence, of the establishment of the Fishery Board.
8. Statement, with Appendices, from Board of Fisheries, dated 10 January 1856, in reply to the Treasury Minute.
9. Letter from Mr. Hastie, M.P., with petition from fishcurers and others of Glasgow.

Also sundry memorials, some in favour of the Board, and some for abolition of the system.

10. Treasury Minute of 25 April 1856, informing the Fishery Board that the grant would be made for this year ; that the brand, if continued, must be made self-supporting by the payment of a fee for branding ; and that the

Treasury

TREASURY MINUTE RELATING TO

Treasury would forthwith send down to Scotland a Commission to examine and report upon the brand question, and also upon all the other matters appertaining to the Board of Fisheries.

A perusal of these papers will show the Commissioners, hereby appointed, exactly how the matter stands at the present time, and will sufficiently indicate the points upon which my Lords are desirous of having a Report; but they wish more particularly to call the attention of the gentlemen composing the Commission to the five principal divisions of the subject, viz.:

1. The branding of herrings, including the measures and size of barrels.
2. Statistical Returns for Parliament.
3. Carrying out provisions of fishery conventions with foreign powers, and resisting intrusions of foreign fishermen.
4. Home police among the fishermen on land and water.
5. Administering grants for piers, quays and harbours.

As regards the first, "The branding, including the measures and size of barrels," it will be the duty of the Commissioners to satisfy themselves as to the proper fee to be charged in future, so that the establishment, so far as regards those particular duties, may be entirely self-supporting, as explained in the Treasury Minute of 25 April last, viz.:

"It appears clear to my Lords, that with regard to the brand itself, as its only value arises from the authority and security which it derives from the Government Board, and the supervision which that Board exercises, the cost cannot be confined to the mere expense of branding, but must include the cost of maintaining that authority which alone gives it value."

The integrity of the measures and the size of the barrels must also be considered as falling within the same category. The security from fraud thus afforded by the fishery officers, enhances the value of the commodity, and should be paid for by the individual merchant who derives the profit, and not by the public. If, however, it should, upon inquiry, appear to the Commissioners that the whole system of branding and measuring should be entirely dispensed with, my Lords wish it to be distinctly understood that a recommendation to this effect will fall within the scope of the inquiry.

2. STATISTICAL RETURNS.

The last Annual Report of the Fishery Commissioners laid before Parliament (copies of which are to be furnished to the Commissioners of Inquiry) will show the nature of these Returns; and it will be for these gentlemen to submit to my Lords any suggestions they may have to make as to how the information thus afforded, or any other not now given, but which in their opinion it may be desirable to obtain, shall for the future be procured, either through the instrumentality of the Board of Fisheries, the Customs Department, or in any other way.

3. CARRYING OUT PROVISIONS OF FISHERY CONVENTIONS WITH FOREIGN POWERS, AND THE PREVENTION OF THE INTRUSION OF FOREIGNERS.

The Commission of Inquiry will report what, in their judgment, is the best and least expensive mode of carrying on these duties.

4. HOME POLICE, ETC.

At pages 15 and 16 of the printed Parliamentary Paper (No. 43), the Commissioners of Inquiry will find a detailed account of these duties, and great stress is laid by the Fishery Board on the absolute necessity of the control exercised by their officers over the fishing population; it will be for the Commissioners of Inquiry to investigate this matter, and report thereupon.

5. PIERS,

5. PIERS, QUAYS, AND HARBOURS.

This part of the question appears to my Lords quite distinct. There is a special annual grant of 3,000*l.* under the 9th section of the Act 5 Geo. 4, c. 64, for this purpose, and my Lords would wish to have a Report from the Commissioners of Inquiry as to whether they are satisfied with the mode in which this grant has hitherto been administered ; and if not, how, in their opinion, the money can be best laid out for the public good in Scotland, having due regard to the objects for which it was originally intended. These are the principal points to which the attention of the Commissioners of Inquiry will naturally be directed, but my Lords wish the Commissioners distinctly to understand, that it is their Lordships' desire that they should submit recommendations to the Treasury on any incidental or collateral matter that may arise at any time in the course of their investigation, which in their opinion bears upon the points referred to.

Whitehall, Treasury Chambers, }
17 June 1856.

JAMES WILSON.

FISHERIES BOARD (SCOTLAND).

COPY of a TREASURY MINUTE, dated the 17th day of June 1856, appointing a Commission of Inquiry into the subject of the GRANTS administered by the Board of Fisheries in *Scotland*.

(*Mr. Wilson.*)

Ordered, by The House of Commons, to be Printed,
17 June 1856.

FISHERY BOARD (SCOTLAND).

RETURN to an Order of the Honourable The House of Commons,
dated 9 June 1856;—for,

A RETURN, in detail, “ of the several Sums included in Vote No. 8, CIVIL CONTINGENCIES, relative to the FISHERY BOARD in *Scotland*, viz.: to the Commander of “ Princess Royal ” Cutter, £.200 ; to the Commander of Her Majesty’s Steam Vessel “ Jackal,” £.100 ; to Marine Department, £. 1,800.”

[*Note*.—The above-mentioned Sums were included in No. 8, Civil Service Estimates, and not in No. 8, Civil Contingencies.]

RETURN, in detail, of the several Sums included in Vote, No. 8, CIVIL SERVICE ESTIMATES, Class VII., relative to the FISHERY BOARD in *Scotland*, viz.: to the Commander of “ Princess Royal ” Cutter, 200 *l.*; to the Commander of Her Majesty’s Steam Vessel “ Jackal,” 100 *l.*; to Marine Department, 1,800 *l.*

		£.	s.	d.
Salary to Lieutenant-Commander of H. M. S.V. “ Jackal ” -		100	-	-
Salary to Master of “ Princess Royal ” Cutter - - -		200	-	-
For Wages to Mate, Petty Officers, and Crew of Cutter - - - - -	£.	700	-	-
For Victualling, Piloting, and Incidental Expenses of ditto (20 hands in all) -		700	-	-
For Repairs, Rigging, and Stores for ditto -		300	-	-
For Expense of detached hired Boats’ Crews		100	-	-
Marine Department - - - £.		1,800	-	-

Board of Fisheries, Edinburgh, }
12 June 1856.

B. F. PRIMROSE,
Secretary.

FISHERY BOARD (SCOTLAND).

RETURN, in detail, of the several Sums included in Vote No. 8, CIVIL SERVICE ESTIMATES, Class VII., relative to the FISHERY BOARD in *Scotland*, viz.: to the Commander of "Princess Royal" Cutter, 200*l.*, to the Commander of H. M. S. V. "Jackal," 100*l.*, to Marine Department 1,800 *l.*

(*Sir George Brooke Pechell.*)

*Ordered, by The House of Commons, to be Printed,
18 June 1856.*

HOLYROOD PARK.

RETURN to an Order of the Honourable The House of Commons,
dated 8 May 1856;—for,

COPY “of CORRESPONDENCE relating to a ROAD through HOLYROOD PARK.”

CORRESPONDENCE relating to the PROPOSED ROAD from St. Leonard's Entrance,
Edinburgh, to Duddingston.

Sir,

Edinburgh, 6 October 1855.

I TAKE leave to ask your attention to a proposal for improving the Royal domains here, which was under the consideration of Sir William Molesworth before he left office, and I believe met with his approval. The want of a direct communication from the southern part of Edinburgh to Portobello by Duddingston, is attended with great inconvenience to the inhabitants of Edinburgh, Portobello, and Duddingston. A road from Portobello to Duddingston was formed some years ago, and a continuation of the line for about half a mile through the Royal Park would complete the communication, and besides the increased accommodation thus afforded to the public, would add most materially to the beauty and interest of the grounds, by opening up views of some of the most picturesque scenery in this neighbourhood. Measures are now being taken for the formation of a drive through the meadows from east to west, so that were the new road to be made, a direct communication would be formed from the west end of Edinburgh to Portobello.

Plans and estimates of the proposed line have been prepared, and I presume are in your possession. May I take leave to ask the favour of your considering the subject, and to express the hope that the scheme will now receive the sanction of Her Majesty's Government.

I have, &c.

(signed) *John Melville,*
Lord Provost.

The Right Honourable
Sir Benjamin Hall, Bart.,
&c. &c. &c.

Sir,

Office of Works, &c., 19 October 1855.

I AM directed by the Chief Commissioner of Her Majesty's Works, &c., to acknowledge the receipt of your letter of the 17th instant, and I have to request that you will wait upon the Lord Provost of Edinburgh, and acquaint him that the subject of the proposed new road across Holyrood Park to Duddingston is under consideration, and that the Chief Commissioner will write to him on the subject next week.

I am, &c.

(signed) *John Thornborrow,*
Assistant Secretary.

R. Matheson, Esq.

Sir Benjamin,

Office of Works, Edinburgh,
20 October 1855.

I HAVE the honour to acknowledge the receipt of the Assistant Secretary's letter, dated yesterday; and I beg to state that, as directed therein, I waited upon the Lord Provost, and acquainted him that the subject of the proposed new road through Holyrood Park to Duddingston is under consideration, and that you will write to him on the subject next week.

His Lordship requested me to express his obligations for your attention.

I have, &c.

The Right Honourable
The Chief Commissioner of Her Majesty's
Works and Public Buildings.

(signed) *Robert Matheson.*

My Lord,

Office of Works, &c., 3 November 1856.

I AM directed by the Chief Commissioner of Her Majesty's Works, &c., to inform your Lordship that he has fully considered the proposals made by the inhabitants of Edinburgh in relation to a new road through the park at Holyrood, from St. Leonard's Gate to Duddingston village; that the plan of the proposed road has been laid before the Queen, and that he is commanded to signify Her Majesty's approval of the road.

I am directed further to state that the expense of making the road will form the subject of estimate in the ensuing Session, and that the road will be opened to the public with this understanding, that a good road shall be made and maintained at the cost of the local authorities, of not less than 25 feet wide, from the point where the Government road terminates, to the turnpike-road in the village of Duddingston.

Your Lordship must be aware that in the last Session of Parliament the sum of 1,000*l.* was voted for making a road from the Abbey Hill to the palace and parks; this road will be proceeded with forthwith.

I have, &c.

The Right Honourable
The Lord Provost of Edinburgh.

(signed) *John Thornborrow,*
Assistant Secretary.

Honourable Sir,

Council Chambers, Portobello,
10 November 1855.

I AM directed by the Provost, Magistrates and Council of this burgh, to beg your attention to the proposal made some years ago, and which it is understood the late Sir William Molesworth agreed to, to form a carriage drive from the south side of Edinburgh through Western Duddingston. A memorial on the subject, signed by the magistrates of this burgh, was transmitted to one of your predecessors in office; and in again urging its consideration, the Provost, Magistrates and Council have to state that such a road will be of great importance to the inhabitants of this burgh, as well as to the inhabitants of Edinburgh, and also to the many thousands of visitors who frequent this place in summer, and will be an outlet on that side to the Queen's Drive, which is much called for.

I have, &c.

The Right Honourable
Sir Benjamin Hall, Bart.

(signed) *Alexander Paterson,*
Town Clerk.

Sir,

Office of Works, &c., 17 November 1855.

I AM directed by the Chief Commissioner of Her Majesty's Works, &c. to acknowledge the receipt of your letter of the 10th instant, calling attention, by direction of the Provost and Magistrates of Portobello, to the memorial addressed to one of his predecessors in office, praying for the formation of a carriage drive through Holyrood Park from the south side of Edinburgh to Western Duddingston; and I am, in reply, to acquaint you for their information, that on the 3d instant a communication was made to the Lord Provost of Edinburgh, apprising him that the Chief Commissioner had fully considered the proposal of the inhabitants of that city, in relation to a new road through the park from St. Leonard's Gate to the village of Duddingston, and that Her Majesty having signified her approval of the proposed plan, the expense of making the road would form the subject of estimate in the ensuing Session, and upon completion, be open to the public, with this understanding, that the local authorities should make and maintain, at their own cost, a good road, not less than 25 feet in width, from the point where the Government road terminates, to the turnpike-road in the village of Duddingston.

His Lordship was further informed, that the new approach road to the palace and park from Abbey Hill, for which the sum of 1,000*l.* was voted in the last Session of Parliament, would be immediately proceeded with.

I am, &c.

(signed) *Alfred Austin*, Secretary.

Alexander Paterson, Esq.

Sir,

Edinburgh, 24 November 1855.

I HAD the honour to receive your Secretary's letter of 3d instant, stating that the plan of the proposed road through the park at Holyrood from St. Leonard's Gate to Duddingston village has received the approval of the Queen, that the expense of making the same will form the subject of estimate in the ensuing Session, and that it will be opened on the understanding that a good road shall be made and maintained at the cost of the local authorities, of not less than 25 feet wide, from the termination of the new road to the turnpike-road in Duddingston.

I have laid your letter before the Road Trustees of the county of Mid Lothian, under whose direction the proposed extension of the road requires to be formed, and I have pleasure in stating, that they expressed great satisfaction at the receipt of your communication, and remitted to a committee of their number to consider and report on the proposal.

I have also laid your letter before the Town Council of this city, who have appointed a committee to co-operate with the Road Trustees in carrying the proposal into execution.

I shall not fail to acquaint you of the result of their deliberation.

I have, &c.

(signed) *John Melville*, Lord Provost.

The Right Honourable
Sir Benjamin Hall, Baronet, M.P.

Sir,

Edinburgh, 22 March 1856.

REFERRING to my letter to you of 24th November last, regarding the proposed road through the park at Holyrood from St. Leonard's Gate to Duddingston, I take leave to mention that the Road Trustees for this county have no power to form the piece of road which will connect the park with the village of Duddingston, but they have power, and have intimated their willingness, to maintain it, after it shall have been formed.

The ground through which the piece of road above referred to will pass is private property, and an unexpected difficulty occurred with the proprietor, who was understood to favour the project. I am glad to be able to report that the difficulty no longer exists, as the Marquis of Abercorn has handsomely come forward and bought the ground, through which his Lordship is to make the road.

The ground is under a short lease, and the tenant requires to be arranged with, but I have great hopes that this difficulty will also be overcome; even if it should not, there is space for a narrow road without his consent, leaving the width to be extended at the termination of his lease.

Under these circumstances I cannot doubt that you will now be pleased to include the formation of the proposed new road in the Estimates to be submitted to Parliament.

I have, &c.

(signed) *John Melville*, Lord Provost.

The Right Honourable
Sir Benjamin Hall, Baronet.

Sir,

Office of Works, &c., 29 March 1856.

I AM directed by the First Commissioner of Her Majesty's Works, &c. to acknowledge the receipt of your letter of the 22d instant, stating that the Road Trustees for the county of Edinburgh have no power to form the new road to the turnpike-road in the village of Duddingston, in continuation of that proposed to be made by the Government through Holyrood Park from St. Leonard's Gate, but that they are empowered, and will be willing, to maintain it after it shall have been formed, and requesting therefore that provision may be made for the expense of its formation in the Estimates to be submitted to Parliament.

In reply, I am desired by the First Commissioner to acquaint you that the Estimates of this department are already framed and circulated; and that he consequently cannot depart from the arrangement proposed in his communication to you of the 3d November last.

I am, &c.

(signed) *Alfred Austin*, Secretary.

The Right Honourable
The Lord Provost of Edinburgh.

Sir,

Edinburgh, 29 April 1856.

I TAKE leave to enclose a memorial from the Magistrates and Council of this city, on the subject of the proposed road from St. Leonard's Gate through Holyrood Park to Duddingston.

I have learned with deep regret that the propriety of forming this road has been called in question. The subject was some time ago brought under the notice of Her Majesty's Government by the inhabitants of Duddingston, and being satisfied of the great utility of the road to the public, I also took the liberty of requesting your favourable attention to the proposal. You were kind enough to state that Her Majesty had been pleased to signify Her consent to the formation of the intended road, and that the expense would be included in the Estimates to be laid before Parliament for the current year, on condition that the local authorities should form the portion which connected the park with the village of Duddingston.

Immediately on the receipt of your letter, I submitted it to the Road Trustees of the county, and they agreed to implement the condition, so far as their statutory powers permit, and which enable them to maintain the road when formed.

I had expected to receive the cordial co-operation of the proprietor of the ground through which the above portion was to pass, in its formation, but I was disappointed.

It had been suggested to me that the continuation of the road through the grounds of the Marquis of Abercorn, beyond Duddingston, would be a great improvement on the project. On this point I entered into communication with his Lordship's agent, and to it alone our negotiations at this time referred. Subsequently the difficulty above alluded to occurred, and I intimated the same to the Marquis's agent. I took occasion to represent the advantage which his Lordship, as well as the public, would derive from the new road, and proposed that he should purchase the ground required. After many communings the ground was acquired on behalf of his Lordship.

You

You will thus observe that the proposal to purchase the ground did not originate with the Marquis or his agent, and that the purchase was made at my suggestion, and on my part solely, with the view of increasing the accommodation to the public. His Lordship may eventually derive advantage from the road, but this is contingent and uncertain, and I therefore regret to learn that it has been alleged that the Marquis has been actuated merely by interested motives, an allegation which my knowledge of the whole circumstances enables me to state is entirely groundless.

As you are aware, the City is about to construct a road through the meadows, which will connect the west end of the new town with the Queen's Drive. It is very important that the new road through the park should be proceeded with immediately, in order that the line of communication may be complete in this direction. There is no room whatever to doubt that the project will, when carried out, add to the accommodation of the public, and open up some of the finest views in the neighbourhood. I take leave to express my earnest hope that this matter may be so arranged as that the money for the purpose of this improvement, included in the Estimates, may be voted with the least possible delay.

I beg to thank you for the interest you have evinced in this subject, and

The Right Hon.
Sir B. Hall, Bart., M. P.

I have, &c.
(signed) *John Melville,*
Lord Provost.

MEMORIAL from the Lord Provost, Magistrates and Council of the
City of *Edinburgh*.

To the Honourable the Commissioners of Works and Public Buildings.

YOUR memorialists have learned with extreme satisfaction, that it is proposed to form a carriage drive from the south side of Edinburgh, through Holyrood Park, by the entrance at St. Leonard's Gate to Duddingston.

The memorialists are about to construct a new road for the purpose of connecting the western with the southern portions of the city. Should this line of communication be continued as proposed, through Holyrood Park, it will connect the south side of Edinburgh and Portobello, Musselburgh, and adjoining districts.

The project would supply a want which has been long felt and complained of. It would add greatly to the accommodation of the inhabitants of Edinburgh, Portobello, and Musselburgh, by saving a distance of about two miles in the line of communication, and it would increase the amenity of the city in a locality which is the favourite resort of strangers, by opening up some of the finest natural scenery in the neighbourhood of Edinburgh.

The memorialists venture to express the earnest hope, which they know to be that of the community of this city, that measures will be adopted without delay for carrying this important improvement into execution.

Signed in name, and by appointment of the Magistrates and Council,
at Edinburgh, the 29th day of April 1856.

(signed) *John Melville,*
Lord Provost.

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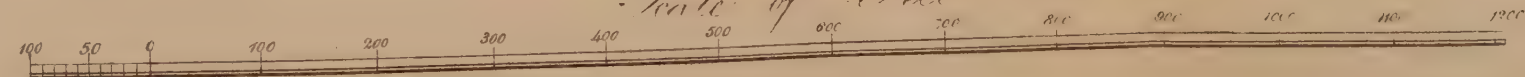
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Scale of Feet



HOLYROOD PARK.

Plan of Proposed New Road TO DUDDINGSTONE.



H O L Y
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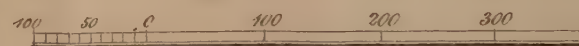
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RISE 1 FOOT IN 90

FALL 1 FOOT IN 30

TOTAL LENGTH

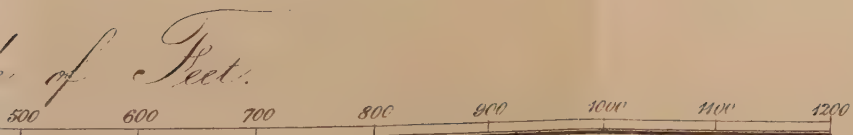


HOLYROOD PARK.

Proposed New Road
TO
DUNDEE.



OF ROAD 1660 YARDS.



Signed/
Robert Matheson
Office H. M. Works
Edinburgh 5 April 1856.

HOLYROOD PARK.

CORRESPONDENCE relating to the PROPOSED
ROAD from St. Leonard's Entrance, *Edinburgh*,
to *Duddingston*.

(*Sir Benjamin Hall.*)

Ordered, by The House of Commons, to be Printed,
9 May 1856.

[*Price 1 s.*]

213.

Under 4 oz.

HOUSEBREAKINGS, &c. (SCOTLAND).

ABSTRACT

OF

RETURN to an Address of the Honourable The House of Commons,
dated 1 August 1855 ;—for,

“ RETURN of HOUSEBREAKINGS and other DEPREDACTIONS in which the Offenders have not been detected, with the supposed Value of Property Stolen, committed in each County, Burgh, or Town in *Scotland*, between the 30th day of June 1854 and the 1st day of July 1855, and of the steps taken by the Authorities with reference thereto.’

ABSTRACT OF COUNTIES.

COUNTY.	DISTRICT.	Number of Cases in Districts.	Total Number of Cases in each County.	Supposed Value of Property Stolen in each District.	Total Supposed Value of Property Stolen in each County.
				£. s. d.	£. s. d.
Aberdeen - -	Aberdeen - -	185	- -	382 17 -	386 17 -
	Peterhead - -	2	- -	4 - -	
			187		
Argyll - - -	Inveraray - -	29	- -	39 1 7	53 19 7
	Campbeltown - -	4	- -	4 8 -	
	Fort William - -	4	- -	10 10 -	
			37		
Ayr - - -	Ayr - - -	47	- -	89 3 6	150 14 -
	Kilmarnock - -	44	- -	61 10 6	
			91		
Banff - - -	Banff - - -	- -	15	- - -	52 11 2
Berwick - -	Berwick - -	- -	57	- - -	116 3 10
Bute - - -	Bute - - -	- -	5	- - -	7 17 2
Caithness - -	Wick - - -	9	- -	41 18 6	44 8 6
	Thurso - - -	3	- -	2 10 -	
			12		
Clackmannan -	Clackmannan -	- -	14	- - -	30 5 -
Cromarty - -	- - -	- -	- -	- - -	- - -
Dumbarton - -	Dumbarton - -	- -	23	- - -	85 2 6
Dumfries - -	Dumfries - -	- -	84	- - -	263 4 1 ½
Edinburgh - -	Edinburgh - -	- -	28	- - -	387 14 -
Elgin - - -	Elgin - - -	- -	9	- - -	6 2 6
Fife - - -	Cupar - - -	12	- -	106 4 -	107 16 -
	Dunfermline - -	1	- -	1 12 -	
			13		
Forfar - - -	Forfar - - -	22	- -	35 2 6	53 17 -
	Dundee - - -	17	- -	18 14 6	
			39		
Haddington - -	Haddington - -	- -	37	- - -	48 7 2

ABSTRACT OF COUNTIES—*continued.*

COUNTY.	DISTRICT.	Number of Cases in Districts.	Total Number of Cases in each County.	Supposed Value of Property Stolen in each District.	Total Supposed Value of Property Stolen in each County.
				£. s. d.	£. s. d.
Inverness - -	Inverness - -	8	- - -	36 5 6	
	Fort William - -	12	- - -	38 15 -	
			20		75 - 6
Kincardine - -	Kincardine - -	- - -	12	- - -	60 7 -
Kinross - -	Kinross - -	- - -	6	- - -	43 5 -
Kirkcudbright -	Kirkcudbright -	- - -	14	- - -	28 18 -
Lanark - - -	Lanark - - -	12	- - -	20 7 6	
	Airdrie - - -	30	- - -	94 12 -	
	Hamilton - - -	6	- - -	120 - -	
	Glasgow - - -	75	- - -	299 3 6	
			123		534 3 -
Linlithgow - -	Linlithgow - -	- - -	24	- - -	28 12 -
Nairn - - -	- - -	- - -	- - -	- - -	- - -
Orkney - - -	Orkney - - -	- - -	7	- - -	82 3 -
Peebles - - -	Peebles - - -	- - -	1	- - -	7 - -
Perth - - -	Perth - - -	52	- - -	100 7 7	
	Dunblane - - -	50	- - -	78 3 1	
			102		178 10 8
Renfrew - - -	Paisley - - -	65	- - -	104 13 5	
	Greenock - - -	6	- - -	19 17 6	
			71		124 10 11
Ross - - -	Dingwall - - -	5	- - -	11 5 -	
	Tain - - -	3	- - -	22 - -	
	Stornoway - - -	7	- - -	18 7 -	
			15		51 12 -
Roxburgh - -	Roxburgh - -	- - -	33	- - -	94 16 3
Selkirk - - -	Selkirk - - -	- - -	5	- - -	6 7 6
Stirling - - -	Stirling - - -	6	- - -	31 7 -	
	Falkirk - - -	26	- - -	446 11 6	
			32		477 18 6
Shetland - - -	- - -	- - -	- - -	- - -	- - -
Sutherland - -	Sutherland - -	- - -	1	- - -	3 - -
Wigtown - - -	Wigtown - - -	- - -	- - -	- - -	- - -
	Stranraer - - -	- - -	33	- - -	14 16 10
	TOTAL - - -	- - -	1,150	£.	3,606 - 8 ½

ABSTRACT OF BURGHS.

BURGHS.	Number of Cases.	Supposed Value of Property Stolen.	BURGHS.	Number of Cases.	Supposed Value of Property Stolen.
		£. s. d.			£. s. d.
Aberdeen - -	1,244	1,050 13 -	Greenock - -	48	216 19 1
Airdrie - - -	39	43 2 11	Helensburgh - -	6	9 10 -
Arbroath - - -	74	69 13 11	Kirkcaldy - - -	1	2 10 -
Ayr - - - -	22	11 - 6	Kirkwall - - -	2	10 10 -
Banff - - - -	5	- 18 -	Kirkintilloch - -	6	8 7 -
Campbeltown - -	6	5 - 6	Leith - - - -	28	73 - 6
Dingwall - - -	1	1 10 -	Montrose - - -	1	15 - -
Dumfries - - -	58	100 7 6	Paisley - - - -	205	195 11 5
Dundee - - - -	223	272 14 6	Perth - - - -	124	107 11 7
Edinburgh - - -	2,911	3,701 19 6	Portobello - - -	32	93 14 6
Elgin - - - -	18	7 9 4	Rothsay - - - -	13	55 10 2
Falkirk - - - -	25	29 5 -	Selkirk - - - -	2	- 18 8
Forfar - - - -	2	- 3 6	Stirling - - - -	3	43 - -
Fortrose - - -	1	1 - -	Stranraer - - -	3	- 16 10
Glasgow - - - -	-	-	Wick - - - -	1	- 7 6
				5,104	6,128 5 5

GENERAL ABSTRACT.

	Total Number of Cases.	Total supposed Value of Property Stolen.
		£. s. d.
Counties - - - - -	1,150	3,606 - 8½
Burghs - - - - -	5,104	6,128 5 5
	6,254	9,734 6 1½

HOUSEBREAKINGS, &c. (SCOTLAND).

ABSTRACT

OF

RETURN of HOUSEBREAKINGS and other DE-
PREDATIONS, in which the Offenders have not
been detected, with the supposed Value of
Property Stolen, committed in each County,
Burgh, or Town in *Scotland*, between 30 June
1854 and 1 July 1855.

(*Mr. Cowan.*)

Ordered, by The House of Commons, to be Printed,
21 April 1856.

HYDROGRAPHICAL SURVEY (SCOTLAND).

RETURN to an Address of the Honourable The House of Commons,
dated 14 March 1856;—for,

A “RETURN relative to the HYDROGRAPHICAL SURVEY of the North-West Coast of *Scotland*, between the Mull of *Cantyre* and Cape *Wrath*, enumerating the several SURVEYS or CHARTS completed by the Officers engaged in the SURVEY; with the Dates at which such SURVEYS or CHARTS have been received at the Admiralty; the Dates of any subsequently published; and the probable Dates when the publication of the remainder may be expected.”

(*Mr. Edward Ellice.*)

Ordered, by The House of Commons, to be Printed,
15 April 1856.

RETURN of the HYDROGRAPHIC SURVEY of Parts of the North-West Coast of *Scotland*, between the Mull of *Cantyre* and Cape *Wrath*.

NAMES of OFFICERS employed at different Periods in the SURVEYS mentioned in the following Return :

Officers in Command - - - - -	Bedford, Commander E. J.
	Otter, Captain H. C.
	Robinson, Captain G. C.
	Wood, Commander J.
Assistant Surveyors - - - - -	Burstal, Lieut., R. N.
	Cramer, Mr.
	Creyke, Lieut., R. N.
	Drury, Lieut., R. N.
	Jeffery, J., Master, R. N.
	Smith, T., Lieut., R. N.
	Taylor, Master, R. N.
	Ward, Lieut., R. N.
	Williamson, J., Master, R. N.

RETURN of SURVEYS, &c., of the North-West Coast of *Scotland*.

TITLE OF CHART.	By whom made.	When received at the Admiralty.	Scale of Original.	When Published.	Scale of Published Chart, or in Progress.	Probable Date of Publication.
Caledonian Canal, Entrance about Fort William -	Robinson - - -	Dec. 1841	m = 3·0	April 1842	m = 2·5	—
Stornoway Town and Harbour - - -	Otter - - -	March 1847	m = 18·0	March 1849	m = 9·0	—
Croc Huish to Carra Garrow - - -	- " - - -	" "	m = 4·0	April 1855	m = 0·5	—
Loch Laxford - - -	- " - - -	" "	m = 7·0	" "	m = 0·5	—
Handa Island to Rhu Stoir - - -	- " - - -	" "	m = 4·0	" "	m = 0·5	—
Lochs Cairn Bahn, Glen Coul, and Glen Dhu -	- " - - -	" "	m = 6·0	" "	m = 0·5	—
Portree Harbour - - -	- " - - -	" "	m = 11·6	Aug. 1847	m = 6·4	—
Kyle Aikin - - -	- " - - -	" "	m = 15·0	Feb. 1848	m = 8·0	—
Tobermory, Isle of Mull - - -	- " - - -	" "	m = 20·0	" "	m = 12·0	—
Loch Aline, Sound of Mull - - -	- " - - -	April 1848	m = 15·2	Dec. 1852	m = 5·0	—
Loch Roe - - -	- " - - -	Aug. 1848	m = 15·0	Aug. 1849	m = 7·5	—
Lewis Islands, Gress Point to Rhu Hurnaway -	- " - - -	Jan. 1849	m = 4·0	April 1855	m = 0·5	—
" Rhu Hurnaway to Loch Marvick -	- " - - -	" "	m = 6·9	" "	m = 0·5	—
Rhu Stoir to Point Coygach - - -	- " - - -	" "	m = 4·0	" "	m = 0·5	—
Loch Inver - - -	- " - - -	Aug. 1849	m = 15·0	Aug. 1849	m = 7·5	—
Mull of Cantyre to West Loch Tarbert -	Robinson - - -	March 1850	m = 3·0	Sept. 1852	m = 0·5	—
West Loch Tarbert to Loch Swen - - -	- " - - -	" "	m = 3·0	" "	m = 0·5	—
Cailleach Head to Speckled Hills - - -	Otter - - -	April 1850	m = 5·0	April 1855	m = 0·5	—
Loch Broom, Entrance - - -	- " - - -	" "	m = 5·0	- - -	m = 0·5	May 1856
" Upper Part - - -	- " - - -	" "	m = 5·0	- - -	m = 0·5	" "
Little Loch Broom - - -	- " - - -	" "	m = 5·0	- - -	m = 0·5	" "
Gruinard Bay - - -	- " - - -	" "	m = 5·0	- - -	m = 0·5	" "
Loch Ewe - - -	- " - - -	" "	m = 5·0	- - -	m = 0·5	" "
Lochs Torridon and Shieldag - - -	- " - - -	Feb. 1851	m = 4·0	- - -	m = 0·5	" "
Loch Carron - - -	- " - - -	" "	m = 5·0	- - -	m = 0·5	" "
Lochs Swen, Kiella, and Crinan - - -	Robinson - - -	March 1851	m = 3·0	Sept. 1852	m = 0·5	—
Sound of Scarba, Slate Islands, &c. - - -	- " - - -	" "	m = 3·0	" "	m = 0·5	—
Easdale Sound - - -	- " - - -	July 1851	m = 18·0	July 1851	m = 18·0	—
Sound of Mull, South Sheet - - -	Otter - - -	" "	m = 5·0	Dec. 1852	m = 1·5	—
" North Sheet - - -	- " - - -	" "	m = 5·0	" "	m = 1·5	—
Ru Rea to Ruag - - -	- " - - -	Feb. 1852.	m = 4·0	- - -	m = 0·5	May 1856
Raasay and South Rona Islands, with adjacent Coasts of Isle of Skye, and Ross-shire.	- " - - -	" "	m = 3·0	- - -	m = 0·5	" "

TITLE OF CHART.	By whom made.	When received at the Admiralty.	Scale of Original.	When Published.	Scale of Published Chart, or in Progress.	Probable Date of Publication.
Acarsaid More and Sound of Rona - - -	Otter - - -	Feb. 1852	m = 9·0	- - -	m = 0·5	May 1856.
Seil Island and Sound - - - - -	Bedford - - -	" "	m = 3·0	- - -	m = 3·0	June 1856.
Loch Sligichan - - - - -	Otter - - -	March 1852	m = 10·0	- - -	m = 0·5	May 1856.
Slate Islands to Kerrera and Part of Mull Island	Robinson - - -	" "	m = 3·0	- - -	m = 3·0	" "
Coast, including Kerrera and Lismore - - -	" - - -	" "	m = 3·0	- - -	m = 3·0	" "
Sound of Sleat - - - - -	Otter - - -	Feb. 1853	m = 3·0	- - -	m = 0·5	" "
Loch Snizort - - - - -	" - - -	" "	m = 3·0	- - -	m = 0·5	" "
Ornsay Island Harbour and Loch Daal - - -	" - - -	" "	m = 12·8	- - -	m = 0·5	June 1856.
Pooldoon and Camusterach Harbours - - -	" - - -	" "	m = 10·0	- - -	m = 0·5	May 1856.
Islay Island, Southern half - - -	Robinson - - -	April 1853	m = 3·0	- - -	m = 0·5	" "
" Supplementary sheet - - -	" - - -	" "	m = 3·0	- - -	m = 0·5	" "
Askaig Port - - - - -	" - - -	" "	m = 60·8	- - -	m = 3·0	" "
Port Ellen - - - - -	" - - -	" "	m = 12·0	- - -	m = 0·5	June 1856.
Lewis Islands, Sheet 1 ^b - - - - -	Otter - - -	" "	m = 6·9	April 1855	m = 0·5	—
" 1 ^c - - - - -	" - - -	" "	m = 6·9	" "	m = 0·5	—
" 2 ^a - - - - -	" - - -	" "	m = 6·9	" "	m = 0·5	—
" 2 ^b - - - - -	" - - -	" "	m = 6·9	" "	m = 0·5	—
" 5 - - - - -	" - - -	" "	m = 6·9	" "	m = 0·5	—
Minch, North Part, Soundings and Tides - -	" - - -	Aug. 1853	m = 0·5	" "	m = 0·5	—
Lewis Islands, Sheet 1 ^a , including the Butt of Lewis	" - - -	" "	m = 6·9	" "	m = 0·5	—
" 6, Loch Shalag - - - - -	" - - -	" "	m = 6·9	" "	m = 0·5	—
" 7, Upper Part of Loch Shalag - - -	" - - -	" "	m = 6·9	" "	m = 0·5	—
Du Skier to Vaternish Point, Isle of Skye -	" - - -	April 1854	m = 3·0	- - -	- - -	{ Waiting for further Surveys.
Loch Hourn - - - - -	" - - -	" "	m = 5·0	- - -	- - -	
Islay Sound - - - - -	Robinson and Bedford	" "	m = 3·0	- - -	m = 3·0	May 1856.
" North-West Coast - - - - -	Robinson - - -	" "	m = 3·0	- - -	m = 0·5	" "
Small Islands - - - - -	Bedford - - -	" "	m = 3·0	Aug. 1855	m = 3·0	—
Ardmore Islands - - - - -	Robinson - - -	" "	m = 3·0	- - -	m = 0·5	June 1856.
Croc Huish to Cnoc bo Roy, including Cape Wrath.	Otter - - -	" "	m = 5·0	Aug. 1849	m = 0·5	—
Ru Rea to Ru More - - - - -	" - - -	March 1855	m = 1·5	- - -	m = 0·5	May 1856.
Lochs Duich and Long - - - - -	" - - -	" "	m = 6·0	- - -	m = 0·5	" "
Loch Alsh - - - - -	" - - -	" "	m = 6·0	- - -	m = 0·5	" "
Colonsay and Oronsay Islands - - - - -	Bedford - - -	June 1855	m = 3·0	March 1856	m = 3·0	—
Scalpa Island, North Part - - - - -	Wood - - -	Nov. 1855	m = 6·0	- - -	m = 0·5	May 1856.
Kyle Rhea - - - - -	" - - -	April 1856	m = 10·0	—	—	—
Jura Sound - - - - -	Bedford - - -	" "	m = 3·0	- - -	{ m = 0·5 m = 2·0	June 1856. October 1856.
" West Loch Tarbert - - - - -	" - - -	" "	m = 3·0	- - -	m = 3·0	June 1856.
" Island - - - - -	" - - -	" "	m = 3·0	- - -	m = 0·5	" "
" Islands, North of - - - - -	" - - -	" "	m = 3·0	- - -	m = 0·5	" "
Loch Spelve in Mull Island - - - - -	" - - -	" "	m = 3·0	- - -	m = 2·0	Nov. 1856.
Loch Feochan - - - - -	" - - -	" "	m = 3·0	- - -	m = 2·0	" "

Hydrographic Office, Admiralty, }
1 April 1856.

John Washington,
Hydrographer.

Had the Ordnance Survey of this part of Scotland been complete, the Hydrographic Survey of the coasts would have been finished in about one-third less time.—J. W.

HYDROGRAPHICAL SURVEY (SCOTLAND).

RETURN of the HYDROGRAPHICAL SURVEY of
Parts of the North-West Coast of Scotland,
between the Mull of Cantyre and Cape Wrath.

(*Mr. Edward Ellice.*)

Ordered, by The House of Commons, to be Printed,
15 April 1856.

156.

Under 1 oz.

KING'S COLLEGE, ABERDEEN.

RETURN to Two Addresses of the Honourable The House of Commons,
dated 15 April and 24 April 1856;—for,

(ADDRESS, 15 April 1856.)

“ RETURN of the BOOKS Purchased with the COMPENSATION GRANT
by the University of King's College, *Aberdeen*, during the Years 1841,
1848, and 1853, with the Prices annexed.”

(ADDRESS, 24 April 1856.)

“ RETURN of the Amount of MONEY Expended for BOOKS by King's
College, *Aberdeen*, with the COMPENSATION GRANT, during the Period
from 1838 to 1854, inclusive.”

RETURN of the BOOKS Purchased with the COMPENSATION GRANT by the University
and King's College, *Aberdeen*, during the Years 1841, 1848, and 1853, with the Prices
annexed.

1841.

No Return of books purchased with the Compensation Grant can be made for this year,
in consequence of the Lords of Her Majesty's Treasury having at that time suspended the
payment of the grant.

1848.

RETURN of BOOKS Purchased with COMPENSATION GRANT by the University and
King's College, *Aberdeen*, from 20 August 1848 to 20 August 1849, with Prices
charged.

		£.	s.	d.
1848:				
August 23	Smith's Natural History of Human Species. Edinburgh.			
	Lizars. 1848	-	7	6
„ 29	Chambers' Ancient Sea Margins. Edinburgh. Chambers.			
	1848	-	9	-
	Vanity Fair, by W. M. Thackeray. London. Evans. 1848	1	1	-
	Hallam's Middle Ages, Suppl. Notes to. London. Murray.			
	1848	-	10	6
	Chalmers' (Thomas, D.D.) Posthumous Works. Vols 1, 2.			
	Edinburgh. Knox. 1848	1	1	-
„ 30	Waterhouse's Mammalia,—Rodentia. London. Baillière. 1848	1	14	-
	Owen on the Vertebrate Skeleton. London. Van Voorst.			
	1848	-	10	-
	Schleiden (M. J.), The Plant, a Biography. London. Bail-			
	lière. 1848	-	15	-
	Memoirs of Geological Survey of Great Britain. Vol. 2,			
	parts 1, 2. London. Longman. 1848	2	2	-
	Antarctic Zoology. Parts 16, 17, 18. London. Longman.			
	1847	1	10	-
	Müller's Physiology. Suppl. to vol. 2. London. Taylor.			
	1848	-	5	6
	Strickland's Natural History of the Dodo. London. Reeve.			
	1848	1	1	-
	Memoirs of the Royal Astronomical Society. Vols. 2, 6, 7,			
	8, 9, 10, 11, 12, 13. London. V. Y.	12	2	-
	Nordheimer's Hebrew Grammar. Vol. 2. New York.			
	Wiley. 1841	-	12	-

			£.	s.	d.
1848:					
Aug. 30	Yarrell's History of British Fishes. 2 vols. London. Van Voorst. 1841	- - - - -	3	-	-
Sept. 13	Capitula Patrum. Heb. et Lat. edita. London. Roycroft. 1651	- - - - -	-	4	6
	James (G. P. R.) Educat. Institutions of Germany. London. Otley. 1835	- - - - -	-	2	-
	Libri Wakedii de Misop. Expug. Historia—Ewald. Gotting. Dieterich. 1827	- - - - -	-	2	6
	Eastern Traveller's Interpreter. London. Madden. 1844	- - - - -	-	10	-
	Bopp's Nalus. Berolini. Nicolai. 1832	- - - - -	-	18	-
	Olafsen's Reise Igiennen Island, &c. 2 vols. Sorse. 1772	- - - - -	-	2	6
	Wolffii Prolegomena ad Homerum. 3 vols. Halis. Orphan. 1786	- - - - -	-	7	-
	Marci Antonini Imp. Meditationes. Pers. and Græc. Vienn. Straus. 1831	- - - - -	-	4	6
	Kennicott's Collations. Oxford. Prince. 1770	- - - - -	-	2	-
	Knight's Prolegomena ad Homerum. Leipsic	- - - - -	-	2	-
	Yate's Sanscrit Dictionary. London. Allen. 1846	- - - - -	2	5	-
	Abut Pharagii Hist. Compend. Dynastiarum. Arab. et Lat. Oxoniæ. Hall. 1663	- - - - -	1	8	-
	Hitopadesas; i.e. Institutio Salutaris. Parts 1, 2. Bonnæ. Weber. 1829	- - - - -	1	-	-
	Hornemann's Observationes de Harmonia Ling. Heb. Chald. Arab. 2 vols. Hanviæ. Schultz. 1826	- - - - -	-	7	-
	De Fatis Linguarum Orientalium. Viennæ. Kurtsbock. 1780	- - - - -	-	6	-
	Van Hemert's State of the Jews. London. Hunt. 1825	- - - - -	-	2	-
" 20	Report of British Association for 1847. London. Murray. 1848	- - - - -	-	18	-
	Views and Notices of Glasgow in former Times. Glasgow. Stuart & Co. 1847	- - - - -	1	1	-
" 26	Biran (Maine de), Œuvres Philosophiques. Paris. Ladrance. 1841	- - - - -	1	4	-
	Saintes (Amand), Histoire Critique du Rationalisme. Paris. Renouard. 1841	- - - - -	-	7	6
	Kühnholt's Histoire de la Médecine. Paris. Baillière. 1837	- - - - -	-	5	6
	Gasté, Histoire de la Médecine. Paris. Baillière. 1835	- - - - -	-	6	6
Oct. 11	Gould's Australian Birds. 7 parts. London. Gould	- - - - -	18	16	-
" 16	Diary and Correspondence of the Earl of Malmesbury. Vols. 3 & 4. London. Bentley. 1845	- - - - -	1	10	-
	North British Review. 1 to 12. Edinburgh. Kennedy. V. Y.	- - - - -	3	12	-
" 26	Dr. Cumming's Apocalyptic Sketches. London. Hall. 1848	- - - - -	-	9	-
	Bohn's Antiquarian Library. 4 vols. London. Bohn. 1846	- - - - -	1	-	-
	Bohn's Standard Library. 4 vols. London. Bohn. 1846	- - - - -	-	7	-
" 30	Hervey's Memoirs of the Court of George II. London. Murray. 1848	- - - - -	1	16	-
	Argyle (Duke of), Essay on the Ecclesiastical History of Scotland. London. Moxon. 1848	- - - - -	-	9	-
Nov. 2	Weld's History of the Royal Society. 2 vols. London. Parker	- - - - -	1	10	-
	Festus. A Poem. London. Pickering. 1848	- - - - -	-	5	-
	Forster's Life of Goldsmith. London. Evans. 1848	- - - - -	1	1	-
	Mander's Life of Christ. London. Low. 1848	- - - - -	-	12	-
	The Seventh Vial. London. Johnston. 1848	- - - - -	-	7	6
	Sterling's Essays and Tales. 2 vols. London. Parker. 1848	- - - - -	1	1	-
" 7	Morell's Lectures. London. Johnstone. 1848	- - - - -	-	5	6
	Wilson's (Professor) Poems. 2 vols. Edinburgh. Blackwood. 1825	- - - - -	1	1	-
" 8	Wright's Early Travels in Palestine. London. Bohn. 1848	- - - - -	-	5	-
	Mallet's Northern Antiquities. London. Bohn. 1847	- - - - -	-	5	-
	Schiller's Don Carlos. London. Bohn. 1847	- - - - -	-	3	6
	Schiller's Revolt of the Netherlands. London. Bohn. 1847	- - - - -	-	3	6
	Memoirs of Colonel Hutchinson. London. Bohn. 1848	- - - - -	-	3	6
	Roscoe's Life of Leo X. 2 vols. London. Bohn. 1846	- - - - -	-	7	-
	Couch on Instinct. London. Van Voorst. 1847	- - - - -	-	8	6
	Tillotson's Works. 10 vols. London. Dove. 1820	- - - - -	2	15	-
	Walpole's Letters to the Countess of Ossory. London. Bentley. 1848	- - - - -	1	10	-
	Acts of General Assembly, 1638-1842. Edinburgh. Ritchie. 1843	- - - - -	-	15	-

			£.	s.	d.
1848:					
Nov,	8	Agassiz on Gould's Principles of Zoology. Boston. Gould.			
		1848 - - - - -	-	7	6
		Mill's (J. S.) Political Economy. Lond. Parker. 1848 -	1	10	-
		Brougham's (Henry Lord) Statesmen. London. Knight.			
		1845 - - - - -	-	9	-
		Macaulay's (T. B.) History of England. Vols. 1 and 2.			
		London. Longman. 1849 - - - - -	1	12	-
Dec.	8	Zoologie Générale. Plates. Paris. De Roret. 1841 -	-	12	6
		Menzel's History of Germany. Vol. 2. London. Bohn. 1849	-	3	6
		Quekett on the Microscope. London. Baillière. 1848 -	1	1	-
"	13	Nautical Almanack for 1851. London. Murray. 1847 -	-	5	-
"	18	Galloway on Probability. Edinburgh. Black. 1839 -	-	2	-
		Psalmi Dathi. Halæ. Orphan. 1794 - - - - -	-	2	6
		Spottiswood's Society. 8 vols. Edinburgh. 1844 -	1	5	-
		Hook's Roman History. 6 vols. London. Rivington. 1830	1	10	-
		Scott's Staggering State of Scottish Statesmen. Edinburgh.			
		Ruddiman. 1754 - - - - -	-	2	6
		Bolingbroke's Works. 10 vols. London. Mallet. 1754 -	1	15	-
		Monro's Expedition. London. Jones. 1637 - - - -	-	7	-
		Innes's Critical Essay. 2 vols. London. 1729 - - -	1	13	-
		Valpy's Delphin Classics. 182 vols. London. Valpy.			
		V. Y. - - - - -	26	5	-
		Billing's Baronial Antiquities of Scotland. Vol. 1. Edin-			
		burgh. Blackwood. 1848 - - - - -	2	-	-
		Brand's Popular Antiquities. Vol. 1. London. Bohn. 1849	-	5	-
		Schlegel's Æsthetic Works. London. Bohn. 1849 - -	-	3	6
		Dalzyell's (Sir J.) Rare Animals of Scotland. Vol. 2.			
		London. Van Voorst. 1848 - - - - -	3	7	6
1849:					
Jan.	4	Friend's History of Physic. London. 1725 - - - -	-	1	-
		Sydenham's Praxis Medica. Leipsic. Fritsch. 1711 -	-	2	-
		Sydenham's (Thos.) Works, by Swan. London. Cave. 1749	-	2	6
		Albina's De Ossibus Corp. Hum. Leid. Bat. 1726 -	-	-	6
		Hippocrates' Aphorisms, &c., by Sprengel. London. Free-			
		man. 1708 - - - - -	-	2	-
		Cuvier's Regne Animal. 5 vols. Paris. Delaville. 1829	-	13	-
		Hoffmanni Opera Omnia. 8 vols. Genevæ. 1748 - -	-	12	-
		Swediaur on the Venereal Disease. Edinburgh. Elliott. 1788	-	3	-
		Monro's Anatomy of the Brain. 1827. Edinburgh. Mac			
		Lauchlin - - - - -	-	1	6
		Monro's Anatomy of the Gullet. Edinburgh. Constable.			
		1811 - - - - -	-	4	-
		Malpighii Epistolæ Anatomicæ. Amstel. 1699 - - -	-	6	-
		Breschet (M. J.) sur la Peau. Paris. Baillière. 1835 -	-	2	6
		Boyle (Roberti) Opera Omnia. Genevæ. Tournes. 1714	-	6	-
		Swieten (Ger. V.), Commentaria in Boer. Aphorismos.			
		4 tom. Paris. Cavelier. 1755. - - - - -	-	9	-
		Monro on the Bursæ Mucosæ. Edinburgh. Elliott. 1788 -	-	2	-
		Cowper's Anatomy of Human Bodies. Oxford. Smith. 1698	-	9	-
		Lawrence on Diseases of the Eye. London. Wilson. 1830	-	4	6
		Tiedemann, Traité de Physiologie. Paris. Baillière. 1831	-	5	6
		Vesalii Anatomia. Basilæ. 1543 - - - - -	-	5	-
		Hunter's Animal Economy. London. Nicol. 1792 - -	-	6	6
		Scarpa on Aneurism. Edinburgh. Mundell. 1808 - -	-	1	6
		Halleri Opera Minora. 3 vols. Lausannæ. 1768 - -	-	10	6
		De Luc sur l'Atmosphère. Geneva. 1772 - - - -	-	7	-
		Winslow's Anatomy of the Human Body. London. Knapton.			
		1763 - - - - -	-	3	-
		Camper's (Professor) Works, by Cogan. London. Dilly.			
		1794 - - - - -	-	3	6
		Monro on the Nervous System. Edinburgh. Creech. 1783	-	1	6
		Albinus's Explanation of Anatomical Figures. London.			
		Knapton. 1754 - - - - -	-	8	-
		Lewis's Materia Medica. London. Johnston. 1784 -	-	2	-
		Sommering de Corporis Humani Fabrica. 6 tomi. Traject.			
		ad Moen. 1794 - - - - -	-	7	-
		Wildenow's Botany and Vegetable Physiology. Edinburgh.			
		Black. 1811 - - - - -	-	1	6
		Morgagni Adversaria Anatomica. Lugd. Batav. 1741 -	-	2	-
		Cruikshank's Anatomy of Absorbing Vessels. London.			
		Nicol. 1790 - - - - -	-	1	6
		Fabricii Opera Anatomica. Lugd. Batav. 1737 - - -	-	3	-

			£.	s.	d.
1849:					
January	4	Fabricii Opera Chirurgica. Lugd. Batav. 1723 - -	-	5	-
		Hewson's Inquiries on Blood, &c. London. Cadell. 1772 -	-	2	6
		Baillie's Morbid Anatomy. London. Johnson. 1793 -	-	-	6
"	16	Gaimard, Voyages en Scandinavie et Laponie. Liv. 17-19. Paris. Bertrand. 1847 - -	-	16	6
		Ditto - - ditto - - Planches 53-55 - -	1	16	-
"	29	Schumeker's Psychology. New York. Harper. 1844 -	-	7	-
		Wilson's (John) Genius and Character of Burns. Glasgow. Blackie. 1840 - -	-	6	-
		Dennis's Cities and Cemeteries of Etruria. London. Murray. 1848 - -	2	2	-
		Barlow's Theory of Numbers. London. Johnson. 1811 -	-	6	6
		Copernicus de Revolutionibus Orbium Celestium. Nurembergæ. Petreius. 1543 - -	1	5	-
		Kepler de Motibus Stellæ Martis. —. 1609 - -	1	15	-
		Roger of Wendover's Chronicle. Vol. 1. London. Bohn. 1849 -	-	5	-
		Guizot's Democracy in France. London. Murray. 1849 -	-	3	6
March	1	Calvin and his Times. By Stebbing. 2 vols. London. Whittaker. 1849 - -	1	4	-
"	12	Cumming's Apocalyptic Sketches. Vol. 2. London. Hall. 1849 - -	-	9	-
		Kemble's Saxons in England. 2 vols. London. Longman. 1849	1	8	-
		Monthon's Napoleon. 4 vols. London. Colburn. 1846	-	15	-
		Heeren's Manual of History. Oxford. Talboys. 1829 -	-	6	6
		Brand's Popular Antiquities. Vol. 2. London. Bohn. 1849.	-	5	-
		Smith's Dictionary of Greek and Roman Mythology. Vol. 3. London. Taylor. 1849 - -	2	3	6
		Rosenmüller's Morgenland. Leipsic. 1818 - -	-	14	-
		La Hollande. Par Louis Bonaparte. 3 tom. London. Lackington. 1820 - -	-	8	-
"	13	Bush's Anastasis. London. Wiley. 1845 - -	-	2	-
		Wahl's Sprachen und Litteratur der Ostendischen Völker. Leipsic. Breitkopf. 1784 - -	-	6	6
		Herder's Hebrew Poetry. Burl. Smith. 1833 - -	-	7	6
		Adelung's Sanscrit Literature. Oxford. Talboys. 1832 -	-	6	6
		Philosophical Transactions, 1847-48. London. Taylor. 1848	3	3	-
		Transactions of Linnæan Society. Vol. 20, part 2. London. Taylor. 1848 - -	1	10	-
		Binning's (H.) Works. Edinburgh. Fleming. 1735 -	-	5	-
		Grote's Greece. Vols. 5 & 6. London. Murray. 1849 -	1	12	-
		Bentlei Horatius. Cantab. 1711 - -	-	10	-
		Chalmers' (Thomas, D.D.) Posthumous Works. Edinburgh. Knox. 1849 - -	-	10	6
April	12	Todd's Cyclopædia of Anatomy. Part 30-35. London. Longman. 1849 - -	1	10	-
		Mulder's (G. J.) Chemistry of Veget. and Anim. Physiology. Edinburgh. Black. 1849 - -	-	12	-
		Thucydides. 4 vols. London. Valpy. 1823 - -	-	10	6
		Cicero. 5 vols. - - - Hallæ. Orphan. 1757 } -	-	18	-
		Ernesti Clavis Ciceroniana. Hallæ. Orphan. 1769 }	-	-	-
		Mill's History of British India. By Wilson. Vol. 7. London. Madden. 1848 - -	-	14	-
		Xenophontis Opera. 16 tom. Paris. Gail. 1814 - -	2	2	-
"	24	Captain Cunningham's History of the Sikhs. London. Murray. 1849 - -	-	15	-
		Ranke's History of Prussia. 3 vols. London. Murray. 1849	1	16	-
		Thiers' History of the Consulate. Vols. 6, 7 & 8. London. Colburn. 1847 - -	-	19	-
		Olshausen on Romans. Edinburgh. Clarke. 1849 - -	-	5	-
		Neander's Church History. Edinburgh. Clarke. 1849 -	-	5	-
		Biot's Astronomie Physique. Paris. Bachelier. 1847 -	-	15	-
		Scott's Prose Works. 10 Vols. Edinburgh. Cadell. 1849	2	10	-
		Jelf's Greek Grammar. Vol. 1. Oxford. Parker. 1845 -	-	15	-
		Mill's History of British India. By Wilson. Vol. 9. London. Madden. 1848 - -	-	14	-
		Die Erdkunde von Asien von Karl Retter. Berlin. Reimer. 1848 - -	-	17	-
		Stebbing's Church History. Vol. 3. London. Cadell. 1842	-	12	-
		Annuaire du Bureau des Longitudes. Paris. Bachelier. 1838, &c. - -	1	-	-
		De Candolle—Prodromus. Vol. 12. Paris. Masson. 1848	-	15	-

		£.	s.	d.
1849 :				
April 24 -	Usher's (Abp.) Works. Vols. 1, 15 and 16. Dublin. Smith. 1847, &c. - - - - -	1	16	-
	Poisson's Mechanics. 2 vols. London. Longman. 1842 -	1	8	-
	Lobick's Phrynichii Eclogue. Leipsic. Wedman. 1830 -	-	12	-
	London Catalogue. 1846-1849. London. Hodgson. 1849 -	-	10	-
May 3 -	Arnold's Sermons. Vol. 2. London. Fellows. 1845 -	-	12	-
	Blunt on the Pentateuch. Vol. 3. London. Hatchard. 1844 -	-	6	-
" 8 -	Rich's Companion to Greek and Latin Dictionary. London. Longman. 1849 - - - - -	1	1	-
	Latham on Diseases of the Heart. London. Longman. 1846 -	-	8	-
	Schiller's Robbers. London. Bohn. 1849 - - - - -	-	3	6
" 14 -	L'Art de vérifier les Dates. 41 vols. Parish. Rechef. 1819-44 -	10	7	6
	Crévier's History of the Roman Emperors. 10 vols. London. Rivington. 1814 - - - - -	1	15	-
	Scott's (Sir W.) Poetical Works. 12 vols. Edinburgh. Cadell. 1848 - - - - -	1	8	-
	Heylin's Reformation. Camd. Eccles. Hist. Soc. 1849 -	-	5	3
	Calvin's Commentaries. Psalms. Vol. 5. Edinburgh. Calv. Soc. 1849 - - - - -	-	5	-
	Calvin's Commentaries. Ezekiel. Vol. 1. Edinburgh. Calv. Soc. 1849 - - - - -	-	5	-
	Quain's Plates of Vessels. London. Taylor. 1846 - - -	3	10	-
	Annuaire du Bureau des Longitudes. Paris. Bachelier. 1844, &c. - - - - -	-	8	3
	Southey's Common Place Book. 1st series. London. Longman. 1849 - - - - -	-	18	-
	Stursius—Orionis Thebani Etymologicon. Lipsiæ. Weigel. 1820 - - - - -	-	10	6
	Field of the Church. Vol. 1. Ecclesiastical Hist. Soc. 1849 - - - - -	-	5	3
" 29 -	Chalmers' Posthumous Works. Vols. 3, 4, 5, & 7. Edinburgh. Knox. 1848-49 - - - - -	2	2	-
	Buchanan's Ten Years' Conflict. Glasgow. Blackie. 1849 -	1	1	-
" 31 -	Schneider's Formenlehre der Lateinischen Sprache. Vols. 1 & 2. Berlin. Reimer. 1819. - - - - -	-	16	-
	Rokitansky's Pathological Anatomy. Vol. 2. London. 1849 -	-	5	3
June 2 -	Gordon's Lunar and Time Tables. London. Murray. 1849 -	-	10	-
	Todd's Cyclopædia of Anatomy. Part 36. London. Longman. 1849 - - - - -	-	5	-
" 6 -	Quintus Curtius. 2 vols. Lugd. Bat. Luchtman. 1724 -	-	18	-
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	£. s. d.	£. s. d.
Gross amount charged for books bought, as per returns, from September 1838 to 20 August 1855	5,842 11 5	
Amount received from Treasury up to 20 August 1855	5,760 - -	
Excess of price of books as charged	- - - - -	82 11 5
Amount paid for binding, repairing, collating, and cutting-up books, up to 20 August 1855	- - - - -	374 15 -
Balance in bank, 20 August 1855	- - - - -	197 2 5
Balance due by Curator, 20 August 1855	- - - - -	38 4 7
(Both balances have since been expended, as will be shown in next return.)		
Excess of Expenditure beyond the Sum received from Treasury	- £.	692 13 5

Note.—This excess has arisen from discount allowed by booksellers on certain books at settlement of accounts, and from the accumulation of small sums allowed by bank on money deposited.

King's College, Aberdeen, }
6 May 1856.

Geo. Ferguson,
Curator of Library.

KING'S COLLEGE, ABERDEEN.

RETURN of the Books Purchased with the
COMPENSATION GRANT by the University and
King's College, *Aberdeen*, during the Years
1841, 1848, and 1853, with the Prices
annexed; also, RETURN of the Amount of
Money Expended for Books by King's Col-
lege, *Aberdeen*, with COMPENSATION GRANT,
during the Period from 1838 to 1854 inclusive.

(*Mr. Thompson.*)

Ordered, by The House of Commons, to be Printed,
23 May 1856.

PROCURATORS FISCAL, &c. (SCOTLAND).

RETURN to an Address of the Honourable The House of Commons,
dated 31 July 1855;—for,

“RETURN of all ACCOUNTS due to PROCURATORS FISCAL, SHERIFF OFFICERS, and CRIMINAL OFFICERS in *Scotland*, up to the 15th day of May 1855; distinguishing the several Amounts respectively of the Original Accounts sent in, the Dates when sent in, the Date and Amount of each Payment made on account, and the Amounts of the respective Balances remaining due on each Account on the 15th day of May 1855.”

(*Mr. Craufurd.*)

Ordered, by The House of Commons, to be Printed,
12 March 1856.

RETURN of all ACCOUNTS due to PROCURATORS FISCAL, SHERIFF OFFICERS, and CRIMINAL OFFICERS in Scotland, up to the 15th day of May 1855; distinguishing the several Amounts respectively of the Original Accounts sent in, the Dates when sent in, the Date and Amount of each Payment made on account, and the Amounts of the respective Balances remaining due on each Account on the 15th day of May 1855.

THE Accounts above referred to form portions of the Public Accounts of the Sheriffs in Scotland. The Sheriffs' Accounts run from 15th May to 15th May in each Year, and by existing regulations, the Accounts for the previous Year should be rendered to Exchequer for taxation at the 1st of July, though that regulation is far from being punctually complied with; the Audit of the Accounts is thus always necessarily some time in arrear, and at 15th May 1855, the whole of the Accounts of the Sheriffs for the Year from 15th May 1853 to 15th May 1854 were untaxed, a temporary delay having arisen from increased duties, and a great pressure of business in the Department of the Queen's and Lord Treasurer's Remembrancer. Since then, the Accounts for that Year have all been taxed and paid, with the exception of those for the Counties of Argyll, Ayr, Edinburgh, Lanark and Perth, which are now under examination, and to which the present Return is confined. Imprests to account of Outlay, and for the payment of Witnesses, Officers and others, are made to the Sheriffs when they require the same, at the expiry of every Three Months.

COUNTIES.	PROCURATORS FISCAL, SHERIFF OFFICERS, AND CRIMINAL OFFICERS.	DATES when Accounts sent in.	AMOUNT of Original Accounts.	DATE of each Payment made to Account.	AMOUNT of each Payment made to Account.	AMOUNT of Balances remaining Due.
			£. s. d.		£. s. d.	£. s. d.
ARGYLL	Duncan M'Lullich, Procurator Fiscal, Inveraray, } for Reported Cases - - - - - }	July - 1854	896 15 3	{ 27 Aug. 1853 21 Nov. " 2 March 1854 26 May - "	86 18 7 142 8 2 139 1 6 71 19 4 440 7 7	{ 456 7 9
	Duncan M'Lullich, Procurator Fiscal, Inveraray, } for Circuit Expenses - - - - - }	- ditto -	373 14 9	{ 26 Sept. 1853 25 April 1854	105 8 - 227 16 - 333 4 -	{ 40 10 9
	Duncan M'Lullich, Procurator Fiscal, Inveraray, } for Unreported Cases - - - - - }	- ditto -	356 12 5	{ 5 Oct. - 1855 15 Nov. - "	39 5 6 105 17 10 145 3 4	{ 211 9 1
	Daniel and Charles Mactaggart, Procurators Fiscal, } Campbeltown, for Reported Cases - - - }	- ditto -	918 10 7	{ 17 Aug. - 1853 24 Nov. - " 18 Feb. - 1854	108 14 1 144 19 10 164 16 5 418 10 4	{ 500 - 3
	Daniel and Charles Mactaggart, Procurators Fiscal, } Campbeltown, for Unreported Cases - - }	- ditto -	302 19 6	15 Nov. - 1855	66 10 5	236 9 1
	Henry Nisbet, Procurator Fiscal, Tobermory, for } Reported Cases - - - - - }	- ditto -	475 1 6	{ 17 March 1854 3 July - "	82 18 7 88 2 3 171 - 10	{ 304 - 8
	Henry Nisbet, Procurator Fiscal, Tobermory, for } Unreported Cases - - - - - }	- ditto -	321 8 3	15 Nov. - 1855	57 5 6	264 2 9
	Lachlan Cameron, Procurator Fiscal, Fort William, } for Reported Cases - - - - - }	- ditto -	48 15 7	23 Feb. - 1854	19 8 8	29 6 11
	Lachlan Cameron, Procurator Fiscal, Fort William, } for Unreported Cases - - - - - }	- ditto -	22 2 10	- - -	- - -	22 2 10
	John Mackay, Sheriff Officer, Fort William, for } Reported Cases - - - - - }	Nov. 1855	5 7 -	- - -	- - -	5 7 -
	John Mackay, Sheriff Officer, Fort William, for } Unreported Cases - - - - - }	- ditto -	2 1 -	- - -	- - -	2 1 -
	Ewen McKinnon, Sheriff Officer, Arisaig, for } Unreported Cases - - - - - }	July - 1854	6 2 9	- - -	- - -	6 2 9

AND CRIMINAL OFFICERS, IN SCOTLAND, TO 15 MAY 1855.

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RETURN of all Accounts due to Procurators Fiscal, Sheriff Officers, and Criminal Officers, in Scotland—continued.

COUNTIES.	PROCURATORS FISCAL, SHERIFF OFFICERS, AND CRIMINAL OFFICERS.	DATES when Accounts sent in.	AMOUNT of Original Accounts.	DATE of each Payment made to Account.	AMOUNT of each Payment made to Account.	AMOUNT of Balances remaining Due.
			£. s. d.		£. s. d.	£. s. d.
AYR	James Ferguson Murdoch, Procurator Fiscal, Ayr, for Reported Cases; paid by salary; Account of Outlays	21 Jan. 1856	430 16 -	28 Sept. 1853 12 Dec. " 1853 15 April 1854 29 June "	38 3 1 78 11 8 160 4 4 142 15 8	11 1 3
					419 14 9	
	James Ferguson Murdoch, Procurator Fiscal, Ayr, for Unreported Cases	- ditto -	172 13 7	17 Sept. 1855	129 10 2	43 3 5
	Frederick Charles Gross, Procurator Fiscal, Kilmarnock, for Reported Cases; paid by salary; Account of Outlays	July 1854	384 1 1	28 Sept. 1853 12 Dec. " 1853 15 April 1854 29 June "	70 2 4 85 1 2 153 4 2½ 68 8 -	7 5 4½
					376 15 8½	
	Frederick Charles Gross, Procurator Fiscal, Kilmarnock, for Unreported Cases	- ditto -	72 15 5	17 Sept. 1855	48 1 6	24 13 11
	Robert McCallum and Robert Ferguson, Sheriff Officers, Ayr, for Reported Cases	Oct. 1854	41 5 5	3 July 1854	40 10 8	- 14 9
	George Gillsillan, Sheriff Officer, Ayr, for Reported Cases	- ditto -	10 7 1	- - -	- - -	10 7 1
	John Murray, Sheriff Officer, Ayr, for Reported Cases	- ditto -	15 18 6	- - -	- - -	15 18 6
	John Murray, Sheriff Officer, Ayr, for Unreported Cases	- ditto -	4 19 -	- - -	- - -	4 19 -
	George Graham, Sheriff Officer, Ayr, for Reported Cases	Dec. 1855	3 1 6	- - -	- - -	3 1 6
	George Graham, Sheriff Officer, Ayr, for Unreported Cases	- ditto -	2 3 6	- - -	- - -	2 3 6
	William Miller, Sheriff Officer, Kilmarnock, for Reported Cases	Oct. 1854	12 11 6	12 June 1855	9 8 7	3 2 11
	William Miller, Sheriff Officer, Kilmarnock, for Unreported Cases	- ditto -	2 16 6	- - ditto -	2 2 5	- 14 1
EDINBURGH	John Christison, Sheriff Officer, Kilmarnock, for Reported Cases	July 1854	189 7 11½	28 Sept. 1853 12 Dec. " 1853 15 April 1854	36 2 4 57 13 9 45 17 8½	49 14 2
					139 13 9½	
	John Christison, Sheriff Officer, Kilmarnock, for Unreported Cases	- ditto -	6 14 11½	- - -	- - -	6 14 11½
	Maurice Lothian, Procurator Fiscal, for Reported Cases; paid by salary; Account of Outlays	July 1855	929 2 3			
	Maurice Lothian, Procurator Fiscal, for Unreported Cases from other Counties	- ditto -	- 10 11			
	John Grady, Sheriff Officer, Edinburgh, for Reported Cases	- ditto -	257 4 1			
	Abijah Murray, Sheriff Officer, Edinburgh, for Reported Cases	- ditto -	141 6 9			
	George Ferguson, Sheriff Officer, Edinburgh, for Reported Cases	- ditto -	146 16 11½			
	Thomas Kempster, Sheriff Officer, Edinburgh, for Reported Cases	- ditto -	89 11 5			
	William Robb, Sheriff Officer, Leith, for Reported Cases	- ditto -	99 6 8			
	Angus Falconer, Sheriff Officer, Portobello, for Reported Cases	- ditto -	58 4 -	19 Aug. 1853	502 7 5	
	Duncan Falconer, Sheriff Officer, Edinburgh, for Reported Cases	- ditto -	29 1 9	21 Nov. "	507 7 1	
	Alexander M'Lean, Sheriff Officer, Dalkeith, for Reported Cases	- ditto -	11 12 -	22 Feb. 1854	419 12 -	167 18 6½
	Michael Hinchy, Sheriff Officer, Musselburgh, for Reported Cases	- ditto -	1 5 -	19 May "	183 7 -	
	George Gordon, Sheriff Officer, Edinburgh, for Reported Cases	- ditto -	1 4 8			
	Joseph Napier, Sheriff Officer, Pennycuik, for Reported Cases	- ditto -	4 10 6			
	Peter Merrylees, Sheriff Officer, Westcaldar, for Reported Cases	- ditto -	- 15 3			
	James Grant, Superintendent of Police, Leith, for Reported Cases	- ditto -	9 12 4			
	John M'Intyre, Sheriff Officer, Musselburgh, for Reported Cases	- ditto -	- 7 6			
			£. 1,780 12 -½		£. 1,612 13 6	

RETURN of all Accounts due to Procurators Fiscal, Sheriff Officers, and Criminal Officers, in Scotland—continued.

COUNTIES.	PROCURATORS, FISCAL, SHERIFF OFFICERS, and CRIMINAL OFFICERS.	DATES when Accounts sent in.	AMOUNT of Original Accounts.	DATE of each Payment made to Account.	AMOUNT of each Payment made to Account.	AMOUNT of Balances remaining Due.
			£. s. d.		£. s. d.	£. s. d.
EDINBURGH— continued.	Accounts connected with the transmission of Con- victs, and other business - - - - -	Feb. 1855	1,001 3 4	17 June 1853 3 Aug. " 1853 19 Aug. " 1853 7 Oct. " 1853 21 Nov. " 1853 22 Feb. 1854 21 April " 1854 19 May " 1854	52 3 7 97 17 11 95 14 - 93 17 11 4 - 1 319 9 7 151 16 3 120 5 1	65 18 11
					935 4 5	
	The County of Edinburgh, for Outlays in Unre- ported Cases - - - - -	July 1854	257 6 5	27 June 1855	200 - -	57 6 5
	George Salmond and William Hart, Procurators Fiscal, Glasgow, for Reported Cases; paid by salary; Account of Outlays - - - - -	Not yet sent in	- - -	27 Sept. 1853 10 Jan. 1854 29 March " 1854	153 3 11 118 1 1 62 12 8	-
					333 17 8	
	George Salmond and William Hart, Procurators Fiscal, Glasgow, for Unreported Cases; Ac- count - - - - -	- ditto.	- - -	- - -	- - -	-
	Stephen Gray, Procurator Fiscal, Lanark, for Re- ported Cases - - - - -	July 1854	474 2 4	27 Sept. 1853 10 Jan. 1854 29 March " 1854	72 19 1 58 10 7 121 19 10	220 12 10
					253 9 6	
	Stephen Gray, Procurator Fiscal, Lanark, for Un- reported Cases - - - - -	- ditto -	139 1 3	- - -	- - -	139 1 3
	Thomas Dykes, Procurator Fiscal, Hamilton, for Reported Cases - - - - -	- ditto -	438 6 6	29 March 1854	100 - 3	338 6 3
LANARK -	Thomas Dykes, Procurator Fiscal, Hamilton, for Unreported Cases - - - - -	- ditto -	146 2 7	- - -	- - -	146 2 7
	John Macdonald, Procurator Fiscal, Airdrie, for Reported Cases; paid by salary; Account of Outlays - - - - -	- ditto -	159 15 8	27 Sept. 1853 10 Jan. 1854 29 March " 1854	33 9 11 38 10 - 41 15 -	46 - 9
					113 14 11	
	John Macdonald, Procurator Fiscal, Airdrie, for Unreported Cases - - - - -	- ditto -	87 16 8	- - -	- - -	87 16 8
	Anthony Nish, Sheriff Officer, Glasgow, for general business - - - - -	Aug. 1855	469 17 10	27 Sept. 1853 10 Jan. 1854 29 March " 1854	226 3 7 153 6 4 150 - -	157 4 5
	Anthony Nish, Sheriff Officer, Glasgow, for Trials before the Sheriff, &c. - - - - -	Jan. 1856	216 16 6	- - -	529 9 11	
			686 14 4	- - -	- - -	
	Peter Hutchison, Sheriff Officer, Dalry - - -	Not yet sent in	- - -	27 Sept. 1853	1 12 8	-
	George Maitland and John Robertson, Messengers- at-Arms, Glasgow - - - - -	Dec. 1854	93 - 7	- - -	- - -	93 - 7
	George M'Kay, Sheriff Officer - - - - -	Not yet sent in	- - -	10 Jan. 1854	4 9 -	-
	John Thomson, Messenger-at-Arms, Hamilton, for Reported Cases - - - - -	July 1854	22 18 3	29 March 1854	18 10 9	4 7 6
	John Thomson, Messenger-at-Arms, Hamilton, for Unreported Cases - - - - -	- ditto -	12 13 10	- - -	- - -	12 13 10
	James Young, Sheriff Officer, Hamilton, for Re- ported Cases - - - - -	- ditto -	112 12 -	29 March 1854	90 5 3	22 6 9
	James Young, Sheriff Officer, Hamilton, for Un- reported Cases - - - - -	- ditto -	83 3 7	- - -	- - -	83 3 7

RETURN of all Accounts due to Procurators Fiscal, Sheriff Officers, and Criminal Officers, in *Scotland*—continued.

COUNTIES.	PROCURATORS FISCAL, SHERIFF OFFICERS, and CRIMINAL OFFICERS.	DATES when Accounts sent in.	AMOUNT of Original Accounts.	DATE of each Payment made to Account.	AMOUNT of each Payment made to Account.	AMOUNT of Balances remaining Due.
LANARK— <i>continued.</i>	William Brownlee, Sheriff Officer, Hamilton, for } Reported Cases - - - - - }	July - 1854	£. s. d. 2 11 4½	- - -	£. s. d. - - -	2 11 4½
	William Brownlee, Sheriff Officer, Hamilton, for } Unreported Cases - - - - - }	- ditto -	4 1 -	- - -	- - -	4 1 -
	James Kemp, Sheriff Officer, Hamilton - -	Dec. - 1854	4 2 6	- - -	- - -	4 2 6
	Thomas Clark, Sheriff Officer, Airdrie, for Re- } ported Cases - - - - - }	July - 1854	147 4 9½	{ 27 Sept. - 1853 10 Jan. - 1854 29 Mar. - 1854	{ 32 - - 38 - - 38 5 -	38 19 9½
					108 5 -	
	Thomas Clark, Sheriff Officer, Airdrie, for Un- } reported Cases - - - - - }	- ditto -	23 1 10	- - -	- - -	23 1 10
	Thomas Duncan and John M'Lean, Procurators } Fiscal, Perth, for Reported Cases; paid by sa- } lary; Outlays - - - - - }	- ditto -	364 13 4	{ 16 Sept. - 1853 15 Nov. - " 15 Feb. - 1854 25 May - "	{ 73 12 - 85 10 - 81 17 10 96 10 -	27 3 6
					337 9 10	
	Thomas Duncan and John M'Lean, Procurators } Fiscal, Perth, for Unreported Cases, including } part of Outlays for previous years - - - }	- ditto -	1,098 18 1½	7 June - 1855	605 5 11	493 12 2½
	Thomas Barty, Procurator Fiscal, Dunblane, for } Reported Cases - - - - - }	- ditto -	678 18 7	{ 17 Feb. - 1854 30 May - "	{ 198 19 2 80 16 -	399 3 5
					279 15 2	
PERTH	Thomas Barty, Procurator Fiscal, Dunblane, for } Unreported Cases - - - - - }	Dec. - 1855	301 16 2½	- - -	- - -	301 16 2½
	The Governor of the General Prison at Perth, for } transmission of Convicts, three Accounts - }	{ May - 1853 Feb. - 1854 May - 1854	249 3 6	{ 14 May - 1853 31 May - " 20 Feb. - 1854 18 April - "	{ 22 1 - 4 3 4 135 - - 87 19 2	—
					249 3 6	
	Gavin Martin, Sheriff Officer, Perth, for transmis- } sion of Convicts - - - - - }	Merch 1854	26 7 8	21 Mar. - 1854	26 7 8	—
	William Hutchison, Sheriff Officer, Perth, for } transmission of Convicts - - - - - }	Jan. - 1854	15 13 7	19 Jan. - 1854	15 13 7	—
	James Hally, Messenger-at-Arms, Perth - -	Dec. - 1854	35 12 -	- - -	- - -	35 12 -

Exchequer Chambers, Edinburgh, }
23 January 1856.John Henderson,
Q. & L. T. R.

PROCURATORS FISCAL, &c. (SCOTLAND).

RETURN of all Accounts due to PROCURATORS FISCAL, SHERIFF OFFICERS, and CRIMINAL OFFICERS in *Scotland*, up to 15th May 1855; distinguishing the several Amounts respectively of the Original Accounts sent in, the Dates when sent in, the Date and Amount of each Payment made on account, and the Amounts of the respective Balances remaining due on each Account on 15th May 1855.

(*Mr. Craufurd.*)

*Ordered, by The House of Commons, to be Printed,
12 March 1856.*

PROPRIETORS (SCOTLAND).

RETURN to an Address of the Honourable The House of Commons,
dated 11 February 1856;—for,

“ RETURNS of the Number of PROPRIETORS in each County in *Scotland* standing on the VALUATION ROLLS, made up under the Act 17 & 18 Vict. c. 91, as Owners of Lands and Heritages therein of the Value requisite to qualify for acting as Commissioners of Supply in terms of the 19th Section of that Act, and also of the Number of PROPRIETORS possessed of the former Qualification as Owners of Lands and Heritages valued at £.100 Scots of Old Valuation; together with the TOTAL VALUATION of the County under that Act, and the Total Valuation, in Pounds Scots, according to the Valuation Rolls prior thereto:”

“ And, of the Number of PROPRIETORS, in each Parish, of Lands and Heritages valued at £.100 Scots, and the Number owning Lands and Heritages valued at £.100 Sterling yearly under the Act above mentioned; together with the Total Number of PROPRIETORS in each such Parish, of whatever Valuation, standing on the Rolls made up under the said Act, and the Total Number standing on the Old Valuation Rolls.”

(Mr. Dunlop.)

Ordered, by The House of Commons, to be Printed,
20 May 1856.

RETURNS of the Number of PROPRIETORS in each County in Scotland standing on the VALUATION ROLLS, made up under the Act 17 & 18 Vict. c. 91, as Owners of Lands and Heritages therein of the Value requisite to qualify for acting as Commissioners of Supply in terms of the 19th section of that Act, and also of the Number of PROPRIETORS possessed of the former Qualification as Owners of Lands and Heritages valued at £.100 Scots of Old Valuation; together with the TOTAL VALUATION of the County under that Act, and the Total Valuation, in Pounds Scots, according to the Valuation ROLLS prior thereto:—And, of the Number of PROPRIETORS, in each Parish, of Lands and Heritages valued at £.100 Scots, and the Number owning Lands and Heritages valued at £.100 Sterling yearly under the Act above mentioned; together with the Total Number of PROPRIETORS in each such Parish, of whatever Valuation, standing on the ROLLS made up under the said Act, and the Total Number standing on the Old Valuation ROLLS.

COUNTY.	PARISH.	Number of Proprietors on Valuation ROLLS under Act 17 & 18 Vict. c. 91, Commissioners of Supply under Section 19 of that Act.	Number on Old Valuation ROLLS possessing £.100 Scots of Valuation.	Total Number of Proprietors on Valuation ROLLS under Act 17 & 18 Vict. c. 91.	Total Number of Proprietors on Old Valuation ROLLS.	Total Valuation under Act 17 & 18 Vict. c. 91. — Sterling.	Total Valuation according to Old Valuation ROLLS. — Scots.	REMARKS.
						£. s. d.	£. s. d.	
ABERDEEN	Aberdour	2	2	69	24	5,507 11 8	1,963 6 8	
	Aboyne	3	3	13	7	4,006 2 2	2,005 8 10	
	Alford	6	4	9	19	4,991 13 6	3,126 12 8	
	Auchindoir	4	3	40	32	4,398 18 6	1,822 11 4	
	Auchterless	7	6	20	9	9,214 7 10	3,153 6 8	
	Banchory Devenick	9	3	41	23	4,229 5 7	2,613 13 4	
	Peterculter	10	6	23	16	7,111 15 —	4,463 6 8	
	Belhelvie	13	14	27	17	8,919 16 7	3,139 8 4	
	Birse	5	5	9	8	4,334 3 10	2,501 —	
	Bourtie	4	4	7	6	3,825 3 5	454 2 10	
	Cabrach	1	1	3	3	1,011 10 —	3,610 17 —	
	Cairnie	2	2	8	4	5,524 14 10 ¹²	4,733 13 4	
	Chapel of Garioch	9	—	20	3	9,322 9 4	1,275 4 4	
	Clatt	3	3	5	5	3,179 14 6	1,863 6 8	
	Cluny	6	3	10	10	5,336 10 7	1,532 11 2	
	Coull	4	3	7	5	2,655 8 2	3,547 16 8	
	Crathie and Braemar	4	3	7	6	8,318 18 —	2,172 13 4	
	Crimond	4	4	8	6	4,275 10 8	5,314 16 4	
	Cruden	12	10	27	22	10,211 13 4	2,100 —	
	Culsalmond	5	4	7	7	5,227 9 2	2,270 —	
	Daviot	4	5	7	67	3,965 13 7	5,159 6 8	
	New Deer	9	7	79	102	12,809 10 11	6,127 16 8	
	Old Deer	12	9	112	8	17,336 6 7	3,066 13 4	
	Drumblade	5	4	11	5	6,237 15 — ¹²	1,000 —	
	Drumoak	2	2	8	6	2,890 2 4	1,706 13 4	
	Dyce	6	4	8	33	3,169 11 4	2,304 15 —	
	Echt	3	2	16	10	6,230 8 5	8,923 6 8	
	Ellon	11	6	48	10	13,825 8 1	3,007 8 4	
		5	4	13		5,412 13 4		

(continued)

Rorgue	16	6	29	20	9,772	2	5	3,936	6	8
Foveran	7	5	28	19	8,192	7	1	4,926	6	2
Fraserburgh	7	3	218	236	13,036	18	7	3,000	—	—
Fyne	8	8	20	18	13,046	17	9	6,145	6	8
Gartly	1	1	6	1	4,486	—	3	1,040	15	1
Glass	2	2	7	4	1,892	4	4 ⁰ ₁₂	1,800	—	—
Glenbucket	1	1	3	3	1,117	13	5	785	—	—
Glenmuick	5	3	43	87	7,187	9	5	3,384	16	8
Huntly	3	—	237	274	9,925	16	— ⁶ ₁₂	3,070	—	—
Insch	6	6	35	29	6,043	6	4	2,168	13	4
Inverury	5	5	28	24	3,292	7	6	1,634	—	—
Keig	3	3	7	6	3,177	—	5	1,575	11	4
Keith-hall	4	1	13	4	4,353	16	—	3,516	13	4
Kemnay	2	2	5	4	2,617	14	5	1,604	—	—
Kinethmont	4	4	16	7	4,273	7	1 ¹ ₂	1,817	13	4
Kildrummy	3	3	7	6	2,734	8	—	1,051	15	4
Kincardine O'Neil	12	12	43	29	8,839	5	3	3,675	13	4
Kinellar	6	5	18	12	3,972	16	11 ¹ ₂	920	15	6
King Edward	6	6	72	68	3,550	16	—	4,099	6	8
Kintore	4	2	50	6	2,439	18	3	1,038	19	6
Leslie	2	2	4	4	4,610	11	—	1,566	6	8
Leochel Cushnie	5	2	12	5	4,002	5	10	2,521	18	4
Logie Buchan	7	7	11	9	11,018	1	11	3,751	13	4
Longside	9	9	93	93	3,835	15	9	4,592	11	—
Logie Coldstone	5	3	7	5	7,851	11	1	2,783	—	—
Lonmay	8	6	19	9	3,367	11	1	3,367	11	6
Lumphanan	7	7	13	11	3,761	6	1	2,082	6	8
New Machar	5	5	19	15	4,903	15	3	2,454	—	—
Old Machar	45	30	723	458	10,482	1	2	5,747	7	10
Meldrum	5	3	163	138	7,791	8	6	1,850	—	—
Methlie	1	1	6	8	5,763	—	9	2,700	—	—
Midmar	3	3	8	5	5,187	12	4	2,857	—	—
Monquhitter	10	7	114	81	6,173	13	3	2,275	10	10
Moumusk	1	1	10	7	5,552	—	4	2,543	—	—
Newhills	25	23	150	112	14,182	—	2	1,313	6	8
Oyne	5	4	13	8	4,587	4	6	2,300	13	4
Peterhead	23	11	139	38	9,817	17	10	4,525	11	8
Pitsligo	4	4	113	99	5,424	8	7	2,400	—	—
Premnay	4	4	29	10	3,384	11	6	1,878	—	—
Rathen	11	6	17	11	7,511	8	10	3,520	—	—
Rayne	6	5	12	7	6,770	6	11	2,543	13	4
Rhynie	1	1	33	26	3,531	7	2	1,702	19	8
St. Fergus	2	—	47	—	6,612	3	—	—	—	—
Skene	16	9	32	17	8,147	6	2	2,500	6	8
Slains	2	2	4	4	6,102	12	8	2,834	—	—
Strathdon	8	5	15	13	4,890	7	4	3,039	1	6
Strichen	1	1	133	117	5,807	6	—	1,875	—	—
Tarland and Migvie	9	6	19	14	4,435	—	5 ¹ ₂	3,035	10	2
Tarves	1	1	4	3	9,003	2	3	4,880	—	—

RETURNS of the Number of Proprietors in each County in *Scotland* standing on the Valuation Rolls, made up under the Act 17 & 18 Vict. c. 91, &c.—*continued*.

COUNTY.	PARISH.	Number of Proprietors on Valuation Rolls under Act 17 & 18 Vict. c. 91, qualified as Commissioners of Supply under Section 19 of that Act.	Number of Proprietors on Old Valuation Rolls, possessing £. 100 Scots of Valuation.	Total Number of Proprietors on Valuation Rolls under Act 17 & 18 Vict. c. 91.	Total Number of Proprietors on Old Valuation Rolls.	Total Valuation under Act 17 & 18 Vict. c. 91. — Sterling.	Total Valuation according to Old Valuation Rolls. — Scots.	REMARKS.
ABERDEEN— <i>contd.</i>	Tough -	4	2	6	6	£. 2,918 14 3	£. 1,670 14 -	
	Towie -	5	5	13	8	3,489 3 8	1,475 7 2	
	Tullynessle and Forbes -	3	3	7	5	4,203 2 10	1,677 6 8	
	Turriff -	14	9	158	166	12,698 4 5	5,159 2 10	
	Tyrie -	3	3	195	17 1	5,664 19 -	1,530 - -	
	Udny -	11	9	24	1 8	9,631 1 1	5,831 - -	
	TOTAL - - -	548	403	3,920	2,981	526,640 18 6½	233,015 8 11	
	Ardchattan and Muckairn -	10	6	180	179	272,037 8 3	149,595 - -	
	Ardnamurchan -	1	1	-	-	-	-	
	Craignish -	3	4	-	-	-	-	
ARGYLL	Coll -	1	2	-	-	-	-	
	Glendaruel, or Kilmolan -	5	4	-	-	-	-	
	Glasrie -	11	17	-	-	-	-	
	Gigha -	2	2	-	-	-	-	
	Inverchaolain -	4	4	-	-	-	-	
	Inishail and Clachandyzart -	6	5	-	-	-	-	
	Isle of Islay -	4	2	-	-	-	-	
	Isle of Rum -	1	1	-	-	-	-	
	Isle of Muck -	1	1	-	-	-	-	
	Isle of Canna -	1	1	-	-	-	-	
	Kilmallen, or Glenaray -	1	1	-	-	-	-	
	Kilmuir and Dunoon -	13	12	-	-	-	-	
	Kilfinan -	6	8	-	-	-	-	
	Kilchrenan and Delavich -	5	8	-	-	-	-	
	Kilmelford -	2	2	-	-	-	-	
	Kilmartin -	3	8	-	-	-	-	
	Knapdale (North) -	2	14	-	-	-	-	
	Knapdale (South) -	9	10	-	-	-	-	
	Kilberry and Kilcalmonell -	10	8	-	-	-	-	
	Killean, Saddale and Kilchenzie -	16	11	-	-	-	-	
	Kilkerran, Kilmichael and Kilmichael -	5	11	-	-	-	-	

	218	225	180	179	272,037	8	3	149,595	-
Kilcolmkill, Kilblaen and									
Kilchevan -	11	11	-	-	-	-	-	-	-
Kilernadill in Jura -	3	4	-	-	-	-	-	-	-
Kilchattan (Collonsay) -	4	1	-	-	-	-	-	-	-
Kilmore and Kilbride -	10	10	-	-	-	-	-	-	-
Kilniver -	2	2	-	-	-	-	-	-	-
Kilbrandon and Kilchattan -	3	2	-	-	-	-	-	-	-
Kilninian -	8	6	-	-	-	-	-	-	-
Kilfinchan and Kilvickewn -	8	7	-	-	-	-	-	-	-
Kilmallie -	2	2	-	-	-	-	-	-	-
Lochgoilhead and Kilmorrish -	5	4	-	-	-	-	-	-	-
Lesmore and Appin -	16	19	-	-	-	-	-	-	-
Morvern -	10	3	-	-	-	-	-	-	-
Strachur and Stralachlan -	5	7	-	-	-	-	-	-	-
Suinart -	2	1	-	-	-	-	-	-	-
Torrsay and Pennygown -	4	2	-	-	-	-	-	-	-
Tyree -	3	1	-	-	-	-	-	-	-
Total	218	225	180	179	272,037	8	3	149,595	-
In the old Valuation Roll, the parish of Barr is included partly in Girvan and partly in Dailly.									
{ Total new Valuation } £. 126,668 13 11½									
of Carrick - }									
No old Valuation of this parish.									
District of Carrick:									
Ballantrae -	15	2	70	13	9,342	-	7	3,551	10 10
Barr -	15	-	61	-	8,581	18	11½	-	-
Colmonell -	18	18	94	26	16,225	1	4	6,989	10 5
Dailly -	3	6	48	16	11,651	10	8½	4,758	15 6
Girvan -	7	9	307	16	18,532	-	7	4,480	2 9
Kirkmichael -	6	8	129	12	11,514	11	7½	3,829	4 8
Kirkoswald -	8	5	61	11	12,328	3	4½	4,565	16 3
Maybole -	16	10	319	32	28,485	16	9	9,440	9 7
Straiton -	6	6	28	8	10,007	10	1½	4,387	1 10
District of Kyle:									
Ayr (exclusive of Burgh) -	14	-	32	-	9,827	4	-	-	-
Auchinleck -	5	6	96	11	13,086	16	-	3,462	15 4
Cumnock, Old -	5	11	145	29	12,465	6	-	9,810	9 4
Cumnock, New -	12	11	114	7	15,574	18	-	2,930	16 2
Coylton -	9	5	51	7	9,283	18	-	3,918	8 1
Craigie -	8	7	20	12	8,451	7	-	1,795	19 1
Dalmellington -	2	1	108	11	11,084	3	-	6,344	10 9
Dundonald -	11	8	200	15	22,396	5	-	1,979	18 2
Dalrymple -	4	4	48	4	5,643	1	-	5,630	13 4
Galston -	6	4	287	31	16,423	14	6	1,856	10 -
Monkton -	8	7	201	18	6,555	19	-	2,259	- 10
Muirkirk -	9	2	147	11	8,516	13	-	10,642	6 -
Mauchlin -	7	17	143	41	8,166	9	-	-	-
Newton-upon-Ayr -	-	-	63	-	737	8	-	-	-
Ochiltree -	10	16	103	26	10,745	5	-	7,845	6 -
No old Valuation of this parish.									

(continued)

(continued.)

RETURNS of the Number of Proprietors in each County in Scotland standing on the Valuation Rolls, made up under the Act 17 & 18 Vict. c. 91, &c.—continued.

COUNTY.	PARISH.	Number of Proprietors on Valuation Rolls under Act 17 & 18 Vict. c. 91, qualified as Commissioners of Supply under Section 19 of that Act.	Number of Proprietors on Old Valuation Rolls possessing £. 100 Scots of Valuation.	Total Number of Proprietors on Valuation Rolls under Act 17 & 18 Vict. c. 91.	Total Number of Proprietors on Old Valuation Rolls.	Total Valuation under Act 17 & 18 Vict. c. 91. Sterling.	Total Valuation according to Old Valuation Rolls. Scots.	REMARKS.
AYR—continued	District of Kyle—continued.					£. s. d.	£. s. d.	Included in Ochiltree in old Roll.
	Riccarton -	13	8	218	20	22,662 8 -	3,924 8 8	
	Stair -	7	-	18	-	5,731 15 -	-	
	Symington -	8	3	48	14	6,168 14 -	2,012 16 6	Included in Mauchline in old Roll.
	Sorn -	11	-	190	-	12,252 - -	-	
	Saint Quivox -	4	4	62	6	10,994 9 -	2,900 - 2	
	Tarbolton -	16	9	137	19	13,660 16 -	6,239 16 4	
								{ Total new Valuation of £. 230,428 8 6 Kyle - - - }
	District of Cunninghame:							Included in Kilmarnock in old Roll.
	Ardrossan -	9	4	368	7	19,038 6 -	2,840 10 8	
	Beith -	28	14	449	78	19,969 1 -	6,115 14 2	
	Dreghorn -	12	7	60	19	19,053 - -	3,168 14 10	
	Dunlop -	22	4	110	6	9,462 11 -	3,613 14 6	
	Dalry -	36	7	402	64	41,344 5 -	6,805 7 5	
	Fenwick -	8	-	130	-	11,377 4 -	-	
IRVINE (exclusive of Burgh) -								
	Kilmaurs -	5	6	33	11	7,325 18 -	1,988 12 -	
	Kilmarnock (exclusive of Burgh).	12	7	190	24	18,355 9 -	7,349 9 1	
	Kilbirnie -	7	8	95	25	17,250 11 -	12,929 4 8	
	Kilbride, West -	5	1	162	2	17,417 4 -	2,905 - -	
	Kilwinning -	14	5	158	9	12,448 15 -	3,346 - -	
	Loudoun -	13	5	346	18	24,047 1 -	6,168 6 4	
	Largs -	8	2	376	30	14,252 10 -	5,695 14 4	
	Stevenston -	18	5	396	7	19,954 - -	3,801 13 2	
	Stewarton -	6	3	345	8	12,184 10 -	1,206 - -	
		30	14	348	55	20,348 12 -	8,114 12 10	
								{ Total new Valuation of £. 283,828 17 - Cunninghame - - }
		496	268	7,516	772	640,926 9 5½	191,605 - 7	

David Shaw,
Clerk of Supply.

(continued)

Gamrie, 119; M'Duff, 447; Lolles Land, 96;
Landward part, 11.

Alva	-	6	6	10	6	6,263 18	2,313	-	-
Banff	-	4	4	28	4	5,051 18	3,304 13	4	-
Boydrie	-	1	1	155	1	4,868 15	3,220	-	-
Cullen	-	1	-	3	-	1,079 2	-	-	-
Deskford	-	1	1	7	1	2,476 12	1,580	-	-
Forglen	-	3	3	5	3	3,860 2	1,420	-	-
Fordyce	-	3	3	372	3	11,627	8,274	-	-
Gamrie	-	5	5	673	5	14,017 9	5,489 6	8	-
Grange	-	4	4	12	4	6,053 12	3,776	-	-
Inverkeithny	-	7	7	12	7	3,804 6	2,198 6	8	-
Marnoch	-	9	8	132	9	11,488 9	4,894 13	4	-
Ordequhill	-	1	1	8	1	2,677 4	1,700	-	-
Rathemay	-	3	3	10	3	3,832 7	3,170	-	-
Rothiemay	-	6	6	1,060	6	16,416 14	6,395	-	-
Aberlour	-	4	4	11	4	3,563 9	2,217	-	-
Boharn	-	4	4	9	4	3,389 18	2,170	-	-
Botriphnie	-	2	2	7	2	2,816 18	2,320	-	-
Bellie	-	1	1	1	1	4,510 1	2,860	-	-
Cabrach	-	3	-	3	-	1,608 3	-	-	-
Cairnie	-	1	-	1	-	478 15	-	-	-
Glass	-	2	-	2	-	1,005 13	-	-	-
Inveravon	-	2	3	11	3	6,843 17	3,673 6	8	-
Keith	-	4	5	490	6	10,409 18	5,140	-	-
Kirkmichael	-	2	2	5	2	4,112 6	2,158 13	4	-
Mortlach	-	4	6	127	9	6,550 5	5,076	-	-
Rothies	-	1	-	1	-	220 12	-	-	-
Gardly	-	1	1	3	1	1,761 6	1,050	-	-
Old Deer	-	1	1	1	1	1,851 4	1,000	-	-
Newmachar	-	1	1	2	1	1,475 5	800	-	-
St. Fergus	-	2	3	6	3	6,613 17	3,000	-	-
	-	92	83	3,167	94	150,728 15	79,200	-	-
Abbey, St. Bathans	-	3	3	8	6	1,480 5	1,113 10	10	-
Ayton	-	12	9	81	14	13,761 12 11	6,508 11	10 ⁶	-
Bunkle	-	6	3	12	8	9,948 8 3	6,232 11	- ⁶	-
Channellkirk	-	7	6	42	10	6,305 13 6	4,729 13	9	-
Chirnside	-	3	3	69	8	10,364 12 8	4,307 5	10	-
Cockburnspath	-	5	5	10	6	10,015 19 1	6,561 3	11 ⁶	-
Coldingham	-	24	24	91	80	21,403 7 2	13,148 19	2	-
Cranshaw	-	2	2	6	3	1,498 4 4	1,271 7	1	-
Dunse	-	8	6	239	29	20,749 8 4	11,069	-	2 ⁶
Earlstown	-	7	6	94	22	9,624 6 5	5,948 13	11 ⁶	-
Eccles	-	12	9	95	25	20,717 19 -	15,604 3	4	-
Edrom	-	6	6	23	7	17,007 7 7 ⁶	10,128 7	8 ⁶	-
Eyemouth	-	1	2	106	6	4,589 18 2	1,665 7	3 ⁶	-
Fogo	-	1	1	6	4	6,487 6 6	4,042 3	9	-
Foulden	-	2	2	5	3	5,186 19 -	2,595 16	8	-

RETURNS of the Number of Proprietors in each County in Scotland standing on the Valuation Rolls, made up under the Act 17 & 18 Vict. c. 91, &c.—continued.

COUNTY.

PARISH.

REMARKS.

BERWICK—cont^d

Gordon - - -
 Greulaw - - -
 Hume - - -
 Hutcheon - - -
 Ladykirk - - -
 Langton - - -
 Lauder - - -
 Lennel, or Coldstream - - -
 Legerwood - - -
 Longformacus - - -
 Mertoun - - -
 Mordington - - -
 Nenthorn - - -
 Polwarth - - -
 Swinton - - -
 Westruther - - -
 Whitome - - -
 Pendicles part Oldhamstocks - - -

Valuation of Railway - - -

BUTE

Rothsay - - -
 Kingarh - - -
 North Bute - - -
 Cumbrae - - -
 Kilbride - - -
 Kilmory - - -

The following are ex-officio Commissioners of Supply for this County; viz. the Sheriff-Depute and Sheriff Substitute, the Provost and two Bailies of Rothesay, the Marquis of Bute's Factor of Bute, the Baron Bailie of Bute, the Bailie of the Burgh of Regality of Mount Stuart, the Duke of Hamilton's Factor of Arran, the Baron Bailie of Arran, and the Earl of Glasgow's Factor of Cumbrae, part of the estates of the Duke of Hamilton, the Marquis of Bute, Mr. Hoyle, of Kames, and Mr. Fullarton, of Kilmachad, respectively, lies in one parish and part in another; and the Old Valuation Rolls do not show the valuation of what lies in each parish, therefore the valuation of each parish cannot be stated.

Arch^d Campbell,
 Clerk of Supply.

COUNTY.	PARISH.	Number of Proprietors on Valuation Rolls under Act 17 & 18 Vict. c. 91, qualified as Commissioners of Supply under Section 19 of that Act.	Number of Proprietors on Old Valuation Rolls possessing £.100 Scots of Valuation.	Total Number of Proprietors on Valuation Rolls under Act 17 & 18 Vict. c. 91.	Total Number of Proprietors on Old Valuation Rolls.	Total Valuation under Act 17 & 18 Vict. c. 91. — Sterling.	Total Valuation according to Old Valuation Rolls. — Scots.
BERWICK—cont ^d	Gordon	3	3	56	8	£. s. d. 6,801 15 5	£. s. d. 4,398 8 9
	Greulaw	3	3	85	9	9,137 6 9	6,886 3 11 ⁶
	Hume	1	1	4	3	3,929 3 4	3,961 9 2
	Hutcheon	4	4	43	19	10,004 10 7	6,380 14 7
	Ladykirk	2	2	21	4	7,006 19 -	4,393 15 -
	Langton	1	1	27	2	5,887 10 -	3,092 14 2
	Lauder	7	5	80	11	15,820 6 10	11,433 1 5 ⁶
	Lennel, or Coldstream	8	7	72	27	17,329 10 3	8,743 4 7
	Legerwood	2	2	12	7	6,107 15 -	4,023 3 6 ⁶
	Longformacus	5	5	22	9	5,062 18 8	3,710 18 9
	Mertoun	4	4	7	5	7,757 8 -	5,075 5 7 ¹⁷ ₄
	Mordington	3	3	7	3	3,181 12 -	2,045 16 8
	Nenthorn	2	2	7	4	4,923 11 10	2,880 19 9 ⁶
	Polwarth	1	1	3	1	2,434 1 5	1,624 9 7
	Swinton	3	3	71	5	9,142 5 5	4,424 9 7
BUTE	Westruther	4	4	32	6	6,332 6 10	4,418 4 7
	Whitome	5	5	25	10	7,742 8 6	5,068 1 5 ⁶
	Pendicles part Oldhamstocks	1	1	6	4	1,228 - -	838 10 10
Valuation of Railway		158	143	1,467	368	288,963 17 5 ⁶ 7,745 11 6	178,366 8 6 ¹⁷ ₄
		158	143	1,467	368	296,709 8 11 ⁶	178,366 8 6 ¹⁷ ₄
BUTE	Rothsay	1	1	3	1	1,549 - -	- - -
	Kingarh	2	2	31	4	5,893 16 -	- - -
	North Bute	2	2	43	2	6,224 12 -	- - -
	Cumbrae	3	3	189	3	5,878 9 -	15,042 13 10
	Kilbride	1	1	7	2	4,898 5 -	- - -
	Kilmory	1	1	5	2	7,397 13 -	- - -
		10	10	278	14	31,841 15 -	- - -

CAITHNESS

207.

CLACKMANNAN

B

Bower -	-	-	-	7	7	8	7	6,587	12	-	2,761	16	10
Canisbay -	-	-	-	3	3	3	3	4,566	14	-	3,855	3	6
Dunnet -	-	-	-	3	2	3	2	4,832	17	-	2,309	12	6
Halkirk -	-	-	-	7	6	11	6	8,097	9	-	3,314	7	8
Latheron -	-	-	-	9	9	9	8	13,956	2	-	3,982	2	10
Olig -	-	-	-	4	4	5	4	5,423	13	-	2,396	5	4
Thurso -	-	-	-	5	5	5	5	12,674	18	-	5,766	13	10
Watten -	-	-	-	7	6	8	6	4,839	18	-	1,938	16	4
Wick -	-	-	-	9	9	10	10	15,194	19	-	6,370	-	2
Reay -	-	-	-	4	4	4	4	3,346	8	-	2,944	2	10
				58	55	66	55	73,520	10	-	35,639	1	10

Difference, a lady.

											<i>John Henderson,</i> Clerk of Supply.				
Alloa	-	-	-	13	6	38	26	25,879	12	-	26,482	10	10		
Clackmannan	-	-	-	6	4										
Dollar	-	-	-	6	5										
Logie	-	-	-	7	6										
Tillicoultry	-	-	-	6	5										
Stirling and Dunfermline Rail- way Company	-	-	-	1	-	1	-	66,551	4	-					
				39	26	39	26	3,155	15	-					
								69,706	19	-					

This Return does not include tenants under long leases, such as the Alloa Colliery Company; the tenant of Dolls farm and distillery, and others holding under leases for 30 years, but who by the Act 17 & 18 Vict. c. 91, are entered in the column of proprietors. Where the same proprietor holds property in three parishes, I have only entered him in the parish where he has the largest property, under the new valuation; factors for landed proprietors, valued above 800 £ sterling, are not included in the above.

Alloa -	-	-	-	-	-	453	7
Clackmannan -	-	-	-	-	-	180	6
Tillicoultry -	-	-	-	-	-	278	6
Dollar -	-	-	-	-	-	180	14
Logie -	-	-	-	-	-	112	11
						1,153	44

Andrew Jameson,
Clerk of Supply.

15 March 1856.

RETURNS of the Number of Proprietors in each County in Scotland standing on the Valuation Rolls, made up under the Act 17 & 18 Vict. c. 91, &c.—*continued.*

COUNTY.	P A R I S H.	Number of Proprietors on Valuation Rolls under Act 17 & 18 Vict. c. 91, qualified as Commissioners of Supply under Section 19 of that Act.	Number of Proprietors on Old Valuation Rolls possessing £. 100 Scots Valuation.	Total Number of Proprietors on Valuation Rolls under Act 17 & 18 Vict. c. 91.	Total Number of Proprietors on Old Valuation Rolls.	Total Valuation under Act 17 & 18 Vict. c. 91.	Total Valuation according to Old Valuation Rolls.	R E M A R K S.
CROMARTY	Cromarty and Resolis	4	5	7	8	£. s. d. 7,880 15 8	£. s. d. 4,687 10 10	This Return is applicable to the old shire of Cromarty, consisting of the parishes of Cromarty and Resolis only. Those parts of Cromarty in Ross-shire are not included; the old valuation in Ross-shire, thus left out, amounts to 8,209 L. 11s. 8d., making a total of 12,897 L. 2s. 6d. Scots money, on which the Land Tax is charged for this county.
								<i>Jeremiah Joyner,</i> Clerk of Supply.
DUMBARTON	Row	9	2	383	3	22,218 2 1	2,173 6 8	Railways and canals are not included in this Return.
	Roseneath	7	2	73	3	8,636 19 10	1,698 6 8	Several companies or firms and bodies of trustees are entered as proprietors qualified under sect. 19 of 17 & 18 Vict. c. 91, each firm and body of trustees being counted as one.
	Arrochar	1	1	24	2	3,594 12 7	2,234 14 2	Females having the qualification are also entered.
	Luss	-	-	5	17	4,450 19 2	3,125 - -	Several proprietors have the necessary qualification in more than one parish; such proprietors are only entered once in the columns of proprietors possessing the qualifications, both under the new and old valuations.
	Cardross	14	10	150	2	12,327 17 2	380 13 4	In some cases under the new Valuation Act 17 & 18 Vict. c. 81, it has been found difficult to determine whether proprietors have the qualification, in consequence of their different kinds of property not being distinguished.
	Dumbarton	1	-	13	19	3,248 17 3	2,180 9 2	House property only counts for half its value.
	Bonhill	13	5	296	28	19,960 2 1	3,355 4 8	The old Valuation Roll is a record of the valued rent of the lands, but does not necessarily contain the names of the proprietors. The Return is made up from other sources of information, as well as from this roll.
	Kilmaronock	14	10	57	13	6,578 13 3½	4,441 13 8	
	West Kilpatrick	11	5	133	15	22,075 2 1	4,291 5 10	
	East Kilpatrick	10	8	23	156	13,398 13 1	9,447 5 8	
	Kirkintilloch	28	25	866	258	18,203 16 5	33,327 19 10	
	Cumbernauld	14	-	193		12,798 15 7		
		122	68	1,716		147,492 10 7½		

W. Babbie,
Clerk of Supply.

18 April 1866.

The Return embraces the valuation of railways under the Act 17 & 18 Victoria.
In several instances the Valuation Roll under this Act does not distinguish between the value of houses and other buildings, not being agricultural buildings, and lands belonging to the same proprietors, and only an approximation of such qualified proprietors under the Act is given.
Females are excluded in the Return of qualified proprietors.

DUMFRIES										33	193	5	16	-	-	-	-	-	-	384,475 14	158,637 4	1 1/2
Annan	-	-	-	-	-	-	-	-	-	16	8	7	15	-	-	-	-	-	-	33	7	15
Applegarth	-	-	-	-	-	-	-	-	-	8	3	3	57	-	-	-	-	-	-	7	4	57
Caerlaverock	-	-	-	-	-	-	-	-	-	3	1	1	15	-	-	-	-	-	-	1	1	15
Canonbie	-	-	-	-	-	-	-	-	-	5	5	4	34	-	-	-	-	-	-	6	4	34
Closeburn	-	-	-	-	-	-	-	-	-	5	8	7	36	-	-	-	-	-	-	4	9	36
Cummertrees	-	-	-	-	-	-	-	-	-	8	9	4	18	-	-	-	-	-	-	9	14	18
Dalton	-	-	-	-	-	-	-	-	-	9	16	11	58	-	-	-	-	-	-	14	17	58
Dornock	-	-	-	-	-	-	-	-	-	16	25	7	176	-	-	-	-	-	-	17	29	176
Dryfesdale	-	-	-	-	-	-	-	-	-	34	2	12	153	-	-	-	-	-	-	56	4	153
Dumfries	-	-	-	-	-	-	-	-	-	2	9	8	117	-	-	-	-	-	-	4	9	117
Dunscore	-	-	-	-	-	-	-	-	-	9	13	9	19	-	-	-	-	-	-	9	13	19
Durrisdeer	-	-	-	-	-	-	-	-	-	4	22	2	13	-	-	-	-	-	-	4	39	2
Eskdalemuir	-	-	-	-	-	-	-	-	-	29	6	2	59	-	-	-	-	-	-	2	2	59
Ewes	-	-	-	-	-	-	-	-	-	2	2	7	31	-	-	-	-	-	-	1	1	31
Glencairn	-	-	-	-	-	-	-	-	-	10	16	12	105	-	-	-	-	-	-	42	42	105
Graintney	-	-	-	-	-	-	-	-	-	16	9	4	60	-	-	-	-	-	-	34	34	60
Half-Morton	-	-	-	-	-	-	-	-	-	3	3	2	14	-	-	-	-	-	-	8	8	14
Hoddam	-	-	-	-	-	-	-	-	-	5	5	5	30	-	-	-	-	-	-	5	5	30
Holywood	-	-	-	-	-	-	-	-	-	3	3	7	8	-	-	-	-	-	-	4	4	8
Hutton and Corrie	-	-	-	-	-	-	-	-	-	21	7	7	62	-	-	-	-	-	-	32	32	62
Johnstone	-	-	-	-	-	-	-	-	-	7	10	5	17	-	-	-	-	-	-	8	8	17
Keir	-	-	-	-	-	-	-	-	-	10	8	7	58	-	-	-	-	-	-	9	9	58
Kirkconnell	-	-	-	-	-	-	-	-	-	2	2	2	17	-	-	-	-	-	-	7	7	17
Kirkmahoe	-	-	-	-	-	-	-	-	-	8	2	7	240	-	-	-	-	-	-	3	3	240
Kirkpatrick-fleming	-	-	-	-	-	-	-	-	-	16	18	14	184	-	-	-	-	-	-	57	57	184
Kirkpatrick-juxta	-	-	-	-	-	-	-	-	-	18	12	9	120	-	-	-	-	-	-	29	29	120
Langholm	-	-	-	-	-	-	-	-	-	12	10	10	229	-	-	-	-	-	-	35	35	229
Lochnaben	-	-	-	-	-	-	-	-	-	2	2	-	21	-	-	-	-	-	-	2	2	21
Middlebie	-	-	-	-	-	-	-	-	-	7	5	5	16	-	-	-	-	-	-	8	8	16
Moffat	-	-	-	-	-	-	-	-	-	5	4	4	80	-	-	-	-	-	-	5	5	80
Morton	-	-	-	-	-	-	-	-	-	6	2	2	9	-	-	-	-	-	-	21	21	9
Mousewald	-	-	-	-	-	-	-	-	-	12	4	4	26	-	-	-	-	-	-	2	2	26
Penpont	-	-	-	-	-	-	-	-	-	4	4	1	29	-	-	-	-	-	-	2	2	29
Ruthwell	-	-	-	-	-	-	-	-	-	8	6	6	85	-	-	-	-	-	-	3	3	85
Saint Mungo	-	-	-	-	-	-	-	-	-	14	7	7	42	-	-	-	-	-	-	26	26	42
Sanquhar	-	-	-	-	-	-	-	-	-	5	4	4	13	-	-	-	-	-	-	8	8	13
Tinwald	-	-	-	-	-	-	-	-	-	6	3	4	13	-	-	-	-	-	-	8	8	13
Torthorwald	-	-	-	-	-	-	-	-	-	3	4	4	6	-	-	-	-	-	-	4	4	6
Tundergarth	-	-	-	-	-	-	-	-	-	398	117	240	2,692	-	-	-	-	-	-	619	619	2,692
Tynron	-	-	-	-	-	-	-	-	-	117	6	71	146	-	-	-	-	-	-	119	119	146
Wamphray	-	-	-	-	-	-	-	-	-	281	169	169	2,546	-	-	-	-	-	-	500	500	2,546
Westerkirk	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deduct for Proprietors having property in more than one parish										398	117	240	71	-	-	-	-	-	-	2,692	119	500
TOTAL Numbers in the County										398	117	240	71	-	-	-	-	-	-	2,692	119	500

Deduct for Proprietors having property in more than one parish - - - - -
TOTAL Numbers in the County - - - - -

March 1856.

Thos. Threshie,
Clerk of Supply.

RETURNS of the Number of Proprietors in each County in Scotland standing on the Valuation Rolls, made up under the Act 17 & 18 Vict. c. 91, &c.—continued.

COUNTY.	P A R I S H.	Number of Proprietors on Valuation Rolls under Act 17 & 18 Vict. c. 91, qualified as Commissioners of Supply under Section 19 of that Act.	Number of Proprietors on Old Valuation Rolls possessing £. 100 Scots of Valuation.	Total Number of Proprietors on Valuation Rolls under Act 17 & 18 Vict. c. 91.	Total Number of Proprietors on Old Valuation Rolls.	£. s. d. under Act 17 & 18 Vict. c. 91. Sterling.	£. s. d. according to Old Valuation Rolls. Scots.	R E M A R K S.
EDINBURGH	Borthwick	8	6	57	6	10,102 18 3	5,483 18 -	1. The two columns marked * * are compiled from the Roll of the Collector of Cess, as giving a more accurate view of the present proprietors than the authenticated Cess Roll which was prepared so far back as 1814. 2. A large portion of several of the parishes is included within the boundaries of Burghs, under the new valuation, though included in the County, under the old valuation. These parishes are—St. Cuthberts, Canongate, Inveresk, Duddingston, South Leith, and the whole of North Leith.
	Canongate, or Abbey of Holyrood	1	9	2	21	261 4 9	4,365 - -	
	Carrington	2	2	5	2	4,475 17 5	2,830 - -	
	Cockpen	6	4	123	5	10,910 15 - ¹ / ₂	3,068 15 8	
	Colinton	18	10	94	11	21,945 12 7	4,614 10 -	
	Corstorphine	13	5	55	15	14,165 14 10 ¹ / ₂	5,692 2 4 ¹ / ₂	
	Cramond	12	9	58	11	22,879 14 10 ¹ / ₂	9,591 10 11 ¹ / ₂	
	Cranstoun	6	4	32	4	8,460 5 11 ¹ / ₂	6,908 1 4	
	Crichton	4	4	73	5	6,801 4 7	4,123 17 8	
	Currie	20	12	65	14	24,909 3 8 ¹ / ₂	5,363 2 8	
	Dalkeith	9	4	203	15	21,781 5 3	7,548 12 2	
	Duddingston	3	2	42	10	10,187 12 4	3,687 11 8	
	Fala	1	1	7	1	1,476 2 8	674 - -	
	Glencorse	9	5	32	14	8,723 14 3	1,579 8 -	
	Heriot	8	7	10	7	4,748 2 5	2,803 10 -	
	Inveresk	13	11	35	20	16,383 10 2 ¹ / ₂	16,373 2 6	
	Kirkliston	7	4	11	5	6,803 6 2	3,578 - -	
	Kirknewton and East Calder	17	8	92	18	14,113 17 11	3,760 3 4	
	Lasswade	25	13	220	25	28,425 17 5	7,436 6 8	
	Liberton	21	16	111	27	28,816 3 1	13,685 6 8	
	Midcalder	17	11	80	17	11,394 11 3	5,157 10 -	
	Newbattle	6	3	20	4	13,672 3 5 ¹ / ₂	7,138 16 8	
	Newton	5	3	5	3	10,536 8 10 ¹ / ₂	4,887 15 2	
	North Leith	(within Burgh)	4	(within Burgh)	25	14,589 6 7 ¹ / ₂	1,220 17 -	
	Penicuik	12	5	115	8	18,330 9 3 ¹ / ₂	3,780 3 4	
	Ratho	18	14	59	16	8,510 16 3	6,252 13 8	
	South Leith	7	9	41	24	21,339 1 8	6,413 2 11	
	St. Cuthberts	23	59	77	265	16,023 3 4	29,045 5 6	
	Stow	13	12	49	12	7,865 11 5	8,239 13 4	
	Temple	5	4	60	5	13,525 9 3	4,399 10 -	
	West Calder	23	12	87	29	402,064 5 1 ¹ / ₂	3,153 10 4	
		332	272	1,920	644	191,055 17 7		
		90	67	137	90			
		242	205	1,783	554			

But as several proprietors possess land in more than one parish - Deduct

TOTAL in County - -

5 May 1856.
John M. Balfour,
Clerk of Supply

(continued)

ELGIN	47	38	56	1,997 14	750 9 4	56	1,997 14	750 9 4	56
Abernethy	-	-	-	-	-	-	-	-	-
Alves	-	-	-	-	-	-	-	-	-
Bellie	-	-	-	-	-	-	-	-	-
Birnie	-	-	-	-	-	-	-	-	-
Boharm	-	-	-	-	-	-	-	-	-
Cromdale	-	-	-	-	-	-	-	-	-
Dallas	-	-	-	-	-	-	-	-	-
Drainie	-	-	-	-	-	-	-	-	-
Dufus	-	-	-	-	-	-	-	-	-
Duthil	-	-	-	-	-	-	-	-	-
Dyke and Moy	-	-	-	-	-	-	-	-	-
Edinkillie	-	-	-	-	-	-	-	-	-
Elgin	-	-	-	-	-	-	-	-	-
Forres	-	-	-	-	-	-	-	-	-
Inveravon	-	-	-	-	-	-	-	-	-
Keith	-	-	-	-	-	-	-	-	-
Kinloss	-	-	-	-	-	-	-	-	-
Knockando	-	-	-	-	-	-	-	-	-
Newspynie	-	-	-	-	-	-	-	-	-
Rafford	-	-	-	-	-	-	-	-	-
Rothies	-	-	-	-	-	-	-	-	-
Speymouth	-	-	-	-	-	-	-	-	-
St. Andrew's	-	-	-	-	-	-	-	-	-
Urquhart	-	-	-	-	-	-	-	-	-
Churchmen	-	-	-	-	-	-	-	-	-
	47	38	56	1,997 14	750 9 4	56	1,997 14	750 9 4	56
				1,997 14	750 9 4		1,997 14	750 9 4	
				3,178 8	5,462 17 2		3,178 8	5,462 17 2	
				6,004 11	242 8		6,004 11	242 8	
				1,553 9	734 13 6		1,553 9	734 13 6	
				1,601 8			1,601 8		
				1,976 2	862 13		1,976 2	862 13	
				3,755 12	2,161		3,755 12	2,161	
				9,474	3,044 17 4		9,474	3,044 17 4	
				10,390 5	2,800 9 10		10,390 5	2,800 9 10	
				3,396 4	861 17 8		3,396 4	861 17 8	
				6,536 8	5,674 6 6		6,536 8	5,674 6 6	
				4,316 1	1,945 8		4,316 1	1,945 8	
				8,885	6,330 1 4		8,885	6,330 1 4	
				5,109 11	2,954 6 6		5,109 11	2,954 6 6	
				760 4	292		760 4	292	
				627 15	182 10 10		627 15	182 10 10	
				6,024 2	3,723 18 11		6,024 2	3,723 18 11	
				4,575 12	1,987 18 10		4,575 12	1,987 18 10	
				4,189 13 4	3,054 13 8		4,189 13 4	3,054 13 8	
				4,788 15	1,936 5 10		4,788 15	1,936 5 10	
				6,303 11	3,946 11 6		6,303 11	3,946 11 6	
				5,644 4	5,163 14 9		5,644 4	5,163 14 9	
				5,641 17	4,222 1 8		5,641 17	4,222 1 8	
				7,324 5	5,567 15 6		7,324 5	5,567 15 6	
				-	1,700		-	1,700	
				113,954 6 8	65,603 - 9 ¹ / ₂		113,954 6 8	65,603 - 9 ¹ / ₂	

(a) Included in Strathmiglo parish.

Cupar District:									
Abdie	13	11	15	9,516 4	7,921	15	9,516 4	7,921	15
Abernethy	6	(a)	(a)	2,221 15	(a)	(a)	2,221 15	(a)	(a)
Arngask	7	(a)	(a)	2,108 11	(a)	(a)	2,108 11	(a)	(a)
Auchtermuchty	11	8	25	8,335 6	5,804 10	25	8,335 6	5,804 10	25
Balmerino	4	3	7	6,077 14	4,085 10	7	6,077 14	4,085 10	7
Ceres	28	14	18	15,519 7	8,185 11 4 ¹ / ₂	18	15,519 7	8,185 11 4 ¹ / ₂	18
Collessie	10	7	13	9,494 3	5,815	13	9,494 3	5,815	13
Creich	6	7	8	3,933 15	2,758	8	3,933 15	2,758	8
Culps	3	2	2	3,762 13	2,069 6 8	2	3,762 13	2,069 6 8	2
Cupar	25	15	35	11,020 3	5,514 19 1 ¹ / ₂	35	11,020 3	5,514 19 1 ¹ / ₂	35
Dairsie	7	7	7	6,094 1	3,116 6 8	7	6,094 1	3,116 6 8	7
Dunbog	3	3	3	3,417 19	3,162 13 4	3	3,417 19	3,162 13 4	3
Falkland	11	14	48	10,251 13	5,864 9 6	48	10,251 13	5,864 9 6	48
Flisk	8	3	3	3,743 6	3,233 16 8	3	3,743 6	3,233 16 8	3
Kettle	12	11	40	11,261 7	6,965 3 4	40	11,261 7	6,965 3 4	40
Kilmany	9	10	10	8,764 4	5,332 10	10	8,764 4	5,332 10	10
Logie	8	6	9	5,173 15	2,916 6 8	9	5,173 15	2,916 6 8	9
Monimail	10	7	11	11,183 14	7,901 2 3	11	11,183 14	7,901 2 3	11

RETURNS of the Number of Proprietors in each County in Scotland standing on the Valuation Rolls, made up under the Act 17 & 18 Vict. c. 91, &c. — continued.

COUNTY.	PARISH.	Number of Proprietors on Valuation Rolls under Act 17 & 18 Vict. c. 91, qualified as Commissioners of Supply under Section 19 of that Act.	Number of Proprietors on Old Valuation Rolls possessing £. 100 Scots of Valuation.	Total Number of Proprietors on Valuation under Act 17 & 18 Vict. c. 91.	Total Number of Proprietors on Old Valuation Rolls.	Total Valuation under Act 17 & 18 Vict. c. 91.		Total Valuation according to Old Valuation Rolls.		REMARKS.
						£.	s. d.	£.	s. d.	
FIFE—continued.	Cupar District—continued.									
	Moonzie - - -	3	2	8	2	2,581	8 - -	1,789	- - -	
	Newburgh - - -	4	3	27	3	2,929	14 - -	2,174	- - -	
	Strathmiglo - - -	18	23	200	30	11,394	2 - -	9,457	- - -	
	St. Andrew's District:									
	Anstruther Easter - - -	(a)	1	(a)	1	-	- - -	3,458	- - -	(a) The whole parish is within the Parliamentary Boundaries of the burgh of Easter Anstruther.
	Anstruther Wester - - -	3	5	4	8	1,944	14 - -	1,458	10 - -	
	Cameron - - -	21	21	67	23	11,177	18 - -	5,925	1 9 ¹ / ₂	
	Carnbee - - -	15	14	57	18	14,669	17 - -	10,202	- - -	
	Crail - - -	12	14	58	24	10,220	14 - -	13,670	- - -	
	Denino - - -	4	4	7	4	3,844	12 - -	2,454	2 2 -	
	Elie - - -	5	3	123	3	5,053	18 - -	4,105	13 4 -	
	Ferryport-on-Craig - - -	1	1	240	1	5,459	8 - -	2,183	- - -	
	Forgan - - -	11	6	70	6	11,030	15 - -	5,145	6 8 -	
	Kenback - - -	5	4	67	6	4,462	16 - -	2,382	9 7 ¹ / ₂	
	Kilconquhar - - -	19	12	216	12	15,039	- - -	9,546	3 4 -	
	Kilrenny - - -	8	6	11	10	7,473	- - -	5,081	6 8 -	
	Kingsbarns - - -	8	8	51	8	9,397	3 - -	6,353	16 8 -	
	Largo - - -	13	10	244	11	14,438	12 - -	7,813	10 - -	
	Leuchars - - -	19	16	168	17	18,859	11 - -	10,541	- - -	
	Newburn - - -	8	7	26	8	5,260	10 - -	4,531	- - -	
	Pittenweem - - -	2	4	3	26	647	11 - -	2,452	- - -	
	St. Andrew's - - -	31	36	202	115	21,735	19 - -	24,949	6 ⁸ / ₁₂	(b) Included in St. Andrew's parish.
	St. Leonard's - - -	2	(b)	4	(b)	859	7 - -	-	- - -	
	St. Monance - - -	3	2	126	2	3,556	3 - -	2,693	13 4 -	
	Kirkcaldy District:									
	Abbotshall - - -	6	(c)	19	(c)	6,991	10 - -	-	- - -	(c) Included in Kirkcaldy parish.
	Auchterderran - - -	13	11	128	20	14,408	15 - -	7,437	13 4 -	
	Auchtertool - - -	3	5	37	6	3,633	- - -	3,582	6 8 -	
	Ballingry - - -	11	9	26	9	5,475	4 - -	3,477	10 - -	
	Burntisland - - -	9	11	23	15	5,113	9 - -	5,784	10 - -	
	Dysart - - -	5	4	8	8	5,882	9 - -	5,321	6 8 -	
	Kennoway - - -	10	10	215	12	8,056	5 - -	4,134	13 4 -	
	Kinghorn - - -	11	11	17	13	11,227	11 - -	12,742	13 4 -	
	Kinglassie - - -	12	10	75	11	10,403	14 - -	8,272	16 8 -	

Kirkcaldy	-	-	-	2	6	16	13	2,256	10	-	11,454	-	-
Leslie	-	-	-	6	4	178	6	10,943	16	-	4,561	-	-
Markinch	-	-	-	25	11	372	14	21,380	11	-	10,171	13	4
Scone	-	-	-	18	8	196	10	11,824	7	-	5,476	7	-
Wemyss	-	-	-	4	1	284	2	14,484	18	-	5,275	13	4
Dunfermline District:													
Aberdour	-	-	-	11	7	82	10	10,421	3	-	7,015	10	-
Beath	-	-	-	12	8	77	10	8,318	12	-	3,069	16	8
Carnock	-	-	-	7	6	114	6	6,603	5	-	2,645	7	8
Dalgely	-	-	-	3	3	37	4	5,810	16	-	5,894	-	-
Dunfermline	-	-	-	48	36	320	97	39,097	10	-	22,042	19	8
Inverkeithing	-	-	-	10	7	71	15	9,151	19	-	6,866	16	8
Saline	-	-	-	17	15	97	26	11,156	15	-	4,161	6	8
Torryburn	-	-	-	10	7	101	9	6,977	19	-	5,255	6	8
Railways in the County	-	-	-	-	-	5	-	16,711	10	-	-	-	-
				*644	520	6,117	914	560,247	10	-	362,505	12	10

* This column contains the actual number of proprietors in each parish, whose respective properties stand rated on the Valuation Roll, made under the Act 17 & 18 Vict. c. 91, at 100 £ sterling, or upwards. But it is to be remarked, that many proprietors have properties in more than one parish, each property affording a distinct qualification for a Commissioner of Supply; also, that several of the parties included in the number stated are ladies, joint proprietors, &c.; so that while there are on the roll 644 properties, which, if owned by separate individuals, would give the statutory qualification to each, yet there are only 384 individual proprietors in the county who could be enrolled as Commissioners of Supply.

The same remark applies, in a similar degree, to the number given as on the old Valuation Roll. No account has been taken of the number of persons eligible as Commissioners of Supply, under the qualification, "Eldest son and heir apparent."

William Patrick,
Clerk of Supply.

3 March 1856.

FORFAR													
Aberlemno	-	-	-	11	9	14	11	8,293	13	-	4,233	6	8
Airlie	-	-	-	6	8	8	10	8,254	10	-	3,310	-	-
Alyth	-	-	-	3	1	9	5	805	8	-	478	-	-
Arbirlot	-	-	-	5	1	16	1	6,610	5	-	4,266	13	4
Arbroath	-	-	-	2	-	26	-	1,054	9	-	-	-	-
Auchterhouse	-	-	-	4	4	7	5	5,709	17	-	2,036	13	4
Barry	-	-	-	3	7	228	9	7,743	16	-	2,255	8	4
Brechin	-	-	-	16	11	82	30	13,628	3	-	8,772	4	2
Careston	-	-	-	1	1	3	1	2,461	-	-	1,170	3	4
Carnyllie	-	-	-	7	3	12	3	4,650	11	-	2,281	13	4
Cortachy and Clova	-	-	-	2	2	4	2	4,211	10	-	1,474	-	-
Coupar Angus	-	-	-	1	1	29	1	720	1	-	600	-	-
Craig	-	-	-	4	4	101	4	9,185	-	-	4,275	4	1
The greater part of this parish in Perthshire.													
Not included in old Valuation Roll.													
The feuars in tenements of Brechin, not included in old Valuation Roll.													
Forfarshire portion of parish.													

(continued)

Included in Mains in new Valuation.

HADDINGTON

Tho. Carnaby,
Clerk of Supply.

18 March 1856.

Deduct for Proprietors entered several times
in the Roll, in order to give net number in
the County

Rescobie	-	-	-	-	8	7	13	8	6,605 13	-	2,615 16 8
Ruthven	-	-	-	-	2	1	4	1	1,838	-	700 - -
Strathmartine	-	-	-	-	-	2	-	2	-	-	1,180 - -
Stricathro	-	-	-	-	7	7	11	8	4,302 6	-	2,813 6 8
St. Vigeans	-	-	-	-	19	21	77	43	16,295 5	-	8,311 14 10
Tannadice	-	-	-	-	14	14	23	16	11,245 11	-	4,956 12 7
Tealing	-	-	-	-	6	4	9	6	5,881 13	-	1,886 13 4
					329	279	2,540	429	370,519 5	-	171,440 10 1
Aberlady	-	-	-	-	3	3	53	3	9,230 19	-	-
Athelstaneford	-	-	-	-	7	7	12	7	10,592 5	-	-
Bolton	-	-	-	-	8	8	11	8	4,000 8	-	-
Dirleton	-	-	-	-	10	10	52	12	17,230 1	-	-
Dunbar	-	-	-	-	15	14	35	23	20,688 14	-	-
Fala	-	-	-	-	5	5	5	5	1,779 15	-	-
Garvald	-	-	-	-	5	5	39	5	7,982 7	-	-
Gladsmuir	-	-	-	-	9	9	20	9	14,543 12	-	-
Gifford	-	-	-	-	3	3	41	3	7,869 15	-	-
Haddington	-	-	-	-	15	15	36	18	22,827 1	-	-
Humbie	-	-	-	-	11	11	17	11	8,848 4	-	-
Innerwick	-	-	-	-	7	7	14	7	11,525 10	-	-
Morham	-	-	-	-	5	4	8	6	3,970 14	-	-
North Berwick	-	-	-	-	5	5	14	5	13,824 18	-	-
Oldhamstocks	-	-	-	-	3	3	18	3	4,592 6	-	-
Ormiston	-	-	-	-	1	1	35	1	6,681 3	-	-
Pencaitland	-	-	-	-	6	6	12	6	8,356 -	-	-
Prestonkirk	-	-	-	-	10	10	76	11	17,012 16	-	-
Prestonpans	-	-	-	-	7	7	82	12	8,053 7	-	-
Salton	-	-	-	-	5	5	8	5	5,687 18	-	-
Stenton	-	-	-	-	4	4	14	4	7,553 17	-	-
Spott	-	-	-	-	8	8	10	8	7,402 6	-	-
Tranent	-	-	-	-	12	11	217	22	18,664 16	-	-
Whittingham	-	-	-	-	7	7	10	7	8,357 8	-	-
Whitekirk	-	-	-	-	3	3	7	3	13,604 7	-	-
					174	171	846	204	250,880 7	-	16,883 10 8
					84	84	104	84			
					90	87	742	120			

RETURNS of the Number of Proprietors in each County in Scotland standing on the Valuation Rolls, made up under the Act 17 & 18 Vict. c. 91, &c.—continued.

COUNTY.	P A R I S H.	Number of Proprietors on Valuation Rolls under Act 17 & 18 Vict. c. 91, Commissioners of Supply under Section 19 of that Act.	Number of Proprietors on Old Valuation Rolls, possessing £.100 Scots of Valuation.	Total Number of Proprietors on Valuation Rolls under Act 17 & 18 Vict. c. 91.	Total Number of Proprietors on Old Valuation Rolls.	Total Valuation under Act 17 & 18 Vict. c. 91. Sterling.	Total Valuation according to Old Valuation Rolls. Scots.	R E M A R K S.
INVERNESS	Inverness	21	12	76	14	£. s. d. 15,939 17 10	£. s. d. 3,566 18 -	
	Petty	4	5	45	5	5,878 2 4	3,022 8 4	
	Ardersier	2	1	124	1	2,184 2 11	600 - -	
	Croy	8	6	15	12	5,092 - 4	1,647 16 4	
	Cawdor	2	1	2	2	451 5 -	210 - -	
	Moy and Dalrossie	8	6	13	18	5,222 9 10	2,234 - -	
	David and Dunchity	10	10	12	24	5,335 2 -	2,533 6 8	
	Dores	6	8	18	15	5,225 8 -	2,179 16 8	
	Boleskine and Abertarf	7	5	56	6	7,456 1 6	3,295 3 4	
	Urquhart and Glenmorriston	5	4	35	5	7,369 12 2	2,219 15 -	
	Glenelg	4	3	10	3	7,041 1 3	3,400 14 7	
	Kirkhill	8	7	12	12	8,080 - 9	2,068 10 4	
	Kilmorack	2	6	{ 75 } 1	11	{ 10,010 8 10½ } 603 13 6	4,073 11 8	
	Urray	1	6	12	13	8,593 - 10	2,455 15 -	
	Kiltarlity	5	3	92	4	5,918 5 2	1,424 1 2	
	Cromdale and Inverellan	1	4	1,608 18 1	4	1,608 18 1	903 6 8	
	Abernethy and Kincardine	2	1	2	2	1,189 12 -	425 - -	
	Rothiemurchus	1	4	18	7	3,655 14 8	1,394 - -	
	Alvie	5	4	96	16	8,004 12 4	3,429 - -	
	Kingussie and Insh	4	3	13	9	7,633 14 2½	1,801 9 -	
	Laggom	4	3	{ 122 } 11	12	{ 10,255 13 2 } 13,176 17 1	7,410 12 1	
	Kilmaly	3	12	12	3	6,362 18 -	2,164 3 3	
	Kilmonivaig	8	6	12	1	702 2 9	715 2 2	
	Ardnamurchan	11	1	3	1	4,171 17 7½	1,359 18 8	
	Small Isles	1	1	44	1	3,052 9 4	1,281 14 5	
	Portree	2	3	4	3	3,799 9 -	1,458 - 8	
	Kilmuir	1	5	10	5	2,341 11 -	2,170 6 4	
	Snizort	5	1	8	4	5,798 16 -	2,533 6 8	
	Sleat	1	3	22	1			
	Durinish	10						

Strath - - - - -	2	1	34	1	3,583 1 4	1,850 - -
Braccadale - - - - -	1	1	7	2	4,342 12 5	1,979 11 10
Barra - - - - -	1	1	2	1	1,732 13 2	816 13 4
North Uist - - - - -	2	1	6	3	3,812 18 2	1,880 - -
South Uist - - - - -	1	1	4	2	5,609 13 1	3,100 19 -
Harris - - - - -	1	1	8	1	4,090 5 -	1,733 6 8
Bishop's Rents	-	-	-	-	-	350 - -
	160	141	1,021	223	195,392 16 5½	73,188 7 10
29 March 1856.						
Arbuthnott - - - - -	6	5	12	6	7,516 10 6	3,768 15 4
Banchory Devenick - - - - -	10	6	26	10	8,512 5 9½	2,059 15 4
Banchory Ternan - - - - -	7	7	77	9	9,160 7 10½	3,665 1 8
Benholm - - - - -	3	3	217	3	6,551 7 -½	3,980 10 4
Bervie - - - - -	2	2	56	2	2,086 12 7	1,815 13 4
Drunoak, Part of - - - - -	1	1	2	1	705 12 1	381 15 -
Dunnottar - - - - -	4	4	76	4	8,294 12 7½	3,462 7 4
Durris - - - - -	1	1	5	1	6,370 - 1	2,777 9 -
Fettercairn, and part of Edzell - - - - -	7	7	23	7	9,942 14 1½	6,999 5 2
Fetteresso - - - - -	21	11	188	21	21,147 3 6½	6,534 4 2
Fordoun - - - - -	13	13	83	13	15,949 19 6¼	7,129 5 4
Garvock - - - - -	7	7	11	8	4,215 14 4½	2,842 11 -
Glenbervie - - - - -	6	6	27	8	5,651 9 -	3,336 1 -
Kinneff - - - - -	9	9	20	9	6,760 7 7	4,309 19 -
Lawrencekirk - - - - -	5	4	173	4	7,512 - 4	4,294 19 8
Maryculter - - - - -	6	6	12	8	4,879 11 -	1,626 1 4
Marykirk - - - - -	7	7	53	11	8,577 19 4¾	6,065 - -
Nigg - - - - -	22	8	66	12	8,557 18 2	1,562 6 -
St. Cyrus - - - - -	9	9	90	10	12,809 11 1	6,277 2 4
Strachan - - - - -	3	3	13	4	3,637 2 5	2,082 19 -
Total - - - - -	149	119	1,230	151	158,788 19 1½	74,921 1 4
Railways - - - - -						
£. 172,191 19 5½						

Several proprietors are landholders in more parishes than one, and these are included in each parish.

Of the 22 proprietors included in the first column, applicable to the parish of Nigg, nine are proprietors of salmon fishings only.

Of the 22 proprietors included in the first column, applicable to the parish of Nigg, nine are proprietors of salmon fishings only.

Francis Tindal,
Clerk of Supply.

25 February 1856.

Returns of the Number of Proprietors in each County in Scotland standing on the Valuation Rolls, made up under the Act 17 & 18 Vict. c. 91, &c.—continued.

COUNTY.	PARISH.	Number of Proprietors on Valuation Rolls under Act 17 & 18 Vict. c. 91, qualified as Commissioners of Supply under Section 19 of that Act.	Number of Proprietors on Old Valuation Rolls, possessing £. 100 Scots Valuation.	Total Number of Proprietors on Valuation Rolls under Act 17 & 18 Vict. c. 91.	Total Number of Proprietors on Old Valuation Rolls.	Total Valuation under Act 17 & 18 Vict. c. 91.		Total Valuation according to Old Valuation Rolls.		REMARKS.
						£.	s. d.	£.	s. d.	
KINROSS -	Kinross -	25	16	210	29	11,725	17 11	4,006	6 8	
	Orwell -	38	25	191	54	13,186	3 1	6,686	16 8	
	Portmuck -	25	10	100	51	8,988	4 -	4,515	6 10½	
	Arngask -	4	2	21	9	1,480	18 4	700	- -	
	Fossoway and Tullibole -	16	3	53	18	4,771	1 -	1,200	- -	
	Cleish -	9	3	20	11	5,872	2 10	2,703	10 11	
	Forquendenny -	2	2	2	2	330	- -	280	- -	
		114	61	597	174	46,354	7 2	20,092	1 1½	
Nisbet B. Williamson, Clerk of Supply.										
Stewartry of KIRK- CUDDBRIGHT.	Anworth -	8	6	43	8	4,214	3 8	2,871	- -	
	Balmacellan -	13	11	40	15	5,939	19 11	3,481	2 8	
	Balmaghie -	11	8	70	15	7,096	16 10	3,561	- -	
	Borgue -	14	12	26	14	9,803	8 -	5,369	6 8	
	Buile -	17	15	35	16	8,808	4 9	3,461	- -	
	Carsfarn -	9	9	26	12	5,660	11 11	5,720	6 8	
	Colvend -	13	7	50	19	7,130	19 -	3,183	- -	
	Crossmichael -	22	13	107	28	10,006	9 7	3,461	- -	
	Dalry -	6	6	74	10	7,358	9 -	7,137	6 8	
	Girthen -	1	1	103	1	7,048	16 8	3,281	3 6	
	Irongray -	20	13	36	24	6,995	16 6	4,375	19 8	
	Kells -	7	7	11*	8	5,637	13 -	4,548	13 4	
	Kelton -	13	12	230	17	11,721	13 2	3,598	- -	
	Kirkbean -	2	2	22	3	6,246	19 6	4,325	- -	
	Kirkcudbright -	5	2	14†	5	10,426	11 6	6,029	8 1	
	Kirkgunzeon -	5	3	9	6	4,411	14 -	2,432	12 -	
	Kirkmabrick -	11	8	129	14	6,941	3 11	3,212	10 -	
	Kirkpatrick Durham -	22	12	134	34	7,871	13 -	3,540	10 -	
	Lochrutton -	11	4	38	19	4,719	14 6	2,143	13 4	
	Minnicraff -	7	5	80	8	11,285	11 7	7,586	10 -	

* Exclusive of that part of the parish within the Parliamentary Burgh of New Galloway.

† Exclusive of that part of the parish within the Parliamentary Burgh of Kirkcudbright.

† Exclusive of that part of the parish within the Parliamentary Burgh of Dumfries.

§ Exclusive of 1,000 £, valued rent of Bishop's tands and feu-duties.

For W. H. McLellan and Self,
Rob. Jn. Gordon,
Joint Clerks of Supply.

27 Feb. 1856.

	7	5	44	22	5,382	4	—	3,070	10	4
Newabbey	—	—	—	—	—	—	—	—	—	—
Parton	12	8	19	13	5,571	5	—	2,545	—	—
Rerwick	—	16	98	27	11,921	14	9	5,960	—	—
Terregles	3	2	10	7	4,532	15	—	2,021	6	8
Tongland	8	7	36	10	6,902	9	7	2,815	6	8
Troqueer	22	13	44†	113	10,676	10	6	5,416	19	4
Twynholm	12	5	41	16	6,616	14	6	2,797	3	4
Urr	27	18	306	36	13,128	17	3	5,651	13	4
	332	230	1,875	520	214,059	—	7	113,597	2	3§
LANARK										
Biggar	14	8	162	44	8,147	12	3	3,323	7	4
Carnwath	—	8	230	42	25,117	9	1½	4,979	2	8
Crawford	9	13	40	14	23,306	1	3	5,814	6	8
Crawfordjohn	—	5	43	9	6,956	1	9	2,360	6	8
Culter	6	5	11	7	4,662	12	—	1,600	—	—
Dolphington	2	3	12	3	2,154	3	10	850	—	—
Dunsyre	—	2	8	2	2,866	10	10	1,450	—	—
Ilamington and Wandell	4	3	7	2	8,794	—	9	2,600	—	—
Liberton	8	6	22	9	5,097	18	10	2,501	8	8
Moffat	2	—	3	—	422	10	—	—	—	—
Symington	5	3	23	5	5,073	16	6½	838	—	—
Walston	3	3	22	4	2,321	16	3	1,233	—	—
Wiston and Robertson	8	7	30	8	6,797	9	9	2,066	6	8
Carluke	26	9	365	56	24,181	13	4	6,002	14	10
Carmichael	3	2	7	2	5,101	12	1	1,333	6	8
Carstairs	6	1	44	8	10,799	6	—	2,150	—	—
Covington	5	1	17	3	7,029	10	9	1,333	—	—
Douglas	3	6	115	19	10,756	7	—	5,100	9	10
Lanark without the Burgh	17	7	141	35	16,783	10	4	4,219	12	6
Lesmahagow	43	14	437	65	34,508	—	5	9,905	10	—
Pettinain	3	2	5	2	4,934	14	1	1,570	—	8
Old Monkland	55	15	394	58	111,796	18	11	6,480	19	8
New Monkland	46	15	263	67	45,505	12	2	6,822	8	4
Bothwell	35	15	471	46	69,282	18	8	7,400	6	8
Shotts	34	17	165	47	23,519	7	1	6,558	6	8
Cambusnethan	19	8	213	24	45,910	11	6	5,450	3	4

(continued)

RETURNS of the Number of Proprietors in each County in Scotland standing on the Valuation Rolls, made up under the Act 17 & 18 Vict. c. 91, &c.—continued.

COUNTY.	PARISH.	Number of Proprietors on Valuation Rolls under Act 17 & 18 Vict. c. 91, qualified as Commissioners of Supply under Section 19 of that Act.	Number of Proprietors on Old Valuation Rolls possessing £.100 Scots of Valuation.	Total Number of Proprietors on Valuation Rolls under Act 17 & 18 Vict. c. 91.	Total Number of Proprietors on Old Valuation Rolls.	Total Valuation under Act 17 & 18 Vict. c. 91. — Sterling.	Total Valuation according to Old Valuation Rolls. — Scots.	REMARKS.
LANARK—cont'd	Dalziel	7	3	59	21	£. s. d. 15,775 14 11	£. s. d. 1,232 19 10	
	Hamilton	21	8	94	171	22,751 9 3	9,377 — —	
	Blantyre	21	1	113	40	12,652 19 6	1,684 11 8	
	Cambuslang	14	4	113	13	19,826 8 —	3,235 17 4	
	East Kilbride	52	6	223	118	24,420 18 2	7,679 13 3	
	Glasford	25	4	146	53	7,744 5 8	2,653 2 6	
	Avondale	63	9	452	173	26,792 2 10	7,650 — —	
	Stonehouse	9	4	202	23	8,845 15 11	2,721 1 4	
	Dalserf	7	8	194	16	9,362 10 7	3,320 11 —	
	Govan	98	5	710	71	83,347 12 9	4,692 1 8	
	High Church	33	—	124	—	29,056 15 9	—	
	Cadder	40	9	209	50	36,487 9 9	6,272 6 8	
	Carmunnock	5	2	55	16	5,389 6 8	1,650 10 —	
	Cathcart	2	2	2	2	3,004 — —	925 — —	
	Rutherglen	13	3	35	16	15,629 19 9	1,200 — —	
	Barony	74	23	405	134	37,646 7 4	13,002 5 8	
		876	269	6,386	1,498	870,652 2 4½	161,239 18 9	

ABSTRACT.

UPPER WARD	203	108	1,744	339	£. s. d. 215,902 17 2½	£. s. d. 61,230 13 2
MIDDLE WARD	408	117	3,102	870	444,187 13 2	72,267 1 7
LOWER WARD	265	44	1,540	289	210,561 12 —	27,742 4 —
	876	269	6,386	1,498	870,652 2 4½	161,239 18 9

John Dykes,
Clerk of Supply.

11 March 1856.

				Total Valuation under Act 17 & 18 Vict. c. 91, of Estates of Parties qualified as Commissioners.		Total Valuation according to Old Valuation Rolls, of Estates of Parties qualified as Commissioners.		Valuation of whole Parish, per New Valuation Roll.		Valuation of whole Parish per Old Cass Roll.	
				£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
LINLITHGOW -	Abercorn	-	-	1	13	2	6,567 18 1	13	2	7,741 10 1	2 11
	Bathgate	-	-	10	328	23	8,448 6 3	23	4	16,726 - 11	9 15 9
	Boness	-	-	1	161	1	15,467 6 - 1	1	-	20,976 5 7 1	4,221 17 -
	Carridon	-	-	6	50	5	8,037 8 7 1	5	11	9,107 12 11 1	3,507 18 11
	Cramond	-	-	1	1	-	979 10 -	-	-	979 10 -	-
	Dalmeny	-	-	4	7	4	11,274 12 9 1	4	6	11,424 2 9 1	10,609 1 6
	Ecclesmachan	-	-	2	6	3	2,438 15 6	3	8	3,209 4 6	5,112 6 8
	Linlithgow	-	-	15	86	48	12,094 7 4	48	3	16,972 1 -	9,375 - 2
	Livingstone	-	-	6	74	16	3,606 9 1	16	8	5,898 16 4	4,363 4 1 1
	Kirkliston	-	-	3	46	6	9,173 11 5	6	-	11,294 12 11	9,246 2 -
	Torphichen	-	-	13	113	28	4,781 7 3	28	7	6,894 19 5	5,474 17 1
	Uphall	-	-	5	95	5	6,696 6 11 1	5	-	7,797 7 5 1	4,096 - -
	Whitburn	-	-	14	221	24	6,641 16 7	24	1	10,376 14 7	2,302 11 7 1
	Queensferry	-	-	-	-	-	-	-	-	5 - -	-
Deduct, Commissioners holding qualifications in two or more parishes				81	1,201	165	96,202 15 11 1	165	2	159,403 18 7 1	74,842 16 11 1
But there are estates in the county possessed by trustees, unmarried ladies and others, who are not entitled to act, to the number of				20	14						
				61	57						
				34	24						
				95	81						

Note.—This Return does not include the Burghs of Linlithgow and South Queensferry, in which it is understood there are one or two parties qualified in respect of house property.

Robert R. Glen,
Clerk of Supply.

13 March 1856.

RETURNS of the Number of Proprietors in each County in Scotland standing on the Valuation Rolls, made up under the Act 17 & 18 Vict. c. 91, &c.—*continued.*

C O U N T Y.	P A R I S H.	Number of Proprietors on Valuation Rolls under Act 17 & 18 Vict. c. 91, qualified as Commissioners of Supply under Section 19 of that Act.		Number of Proprietors on Old Valuation Rolls, possessing £. 100 Scots Valuation.		Total Number of Proprietors on Valuation Rolls under Act 17 & 18 Vict. c. 91.		Total Number of Proprietors on Old Valuation Rolls.		Total Valuation under Act 17 & 18 Vict. c. 91.		Total Valuation according to Old Valuation Rolls.		R E M A R K S.		
		County.	Parish.	County.	Parish.	County.	Parish.	County.	Parish.	£. s. d.	£. s. d.	£. s. d.	£. s. d.			
N A I R N	-	-	-	-	-	-	-	-	-	22,643	15	4	15,162	15	1	The total number of proprietors (12), includes Proprietors only. The total number of commissioners (20), under the Act 17 & 18 Vict., includes 12 proprietors; 1 eldest son; 1 factor; 6 ex-officio commissioners; viz., the sheriff and sheriff-substitute of the county and four burgh commissioners. It is assumed that the ex-officio commissioners are entitled to act in each parish. The Return is exclusive of Ferintosh, which is locally situate in Ross-shire, and pays cess under a special Act in Inverness-shire.
	Auldearn	12	5	12	5	20	13	12	11	-	-	-	-			
	Ardelach	-	5	-	5	12	13	-	11	-	-	-	-			
	Nairn	-	5	-	5	12	13	-	11	-	-	-	-			
	Petty	-	2	-	2	-	10	-	8	-	-	-	-			
	Cawdor	-	1	-	1	-	9	-	7	-	-	-	-			
O R K N E Y	Croy	-	1	-	1	-	9	-	9	-	-	-	-	As there are several of the heritors in Orkney who hold properties in more than one parish, the first two columns do not give the real number of heritors qualified under the Act 17 & 18 Vict. c. 91, as commissioners, and of proprietors on old Valuation Rolls possessing 100£ Scots of valuation. The real numbers are given below.		
	Moy and Dalrossie	-	3	-	3	-	9	-	7	-	-	-	-			
	Walls and Flottay	3	3	3	3	10	3	4	1	1,283	-	-	2,092		4	2
	Hoy and Gromsøy	1	1	3	3	70	24	25	13	2,732	10	-	1,095		14	5
	South Ronaldshay and Burray	1	1	5	5	24	27	14	14	1,094	11	-	2,256		12	-
	Holm	6	6	6	6	53	21	15	15	2,002	17	-	5,028		7	-
O R K N E Y	St. Andrew's and Deerness	7	7	5	5	53	21	9	9	2,141	12	-	1,657	15	-	As there are several of the heritors in Orkney who hold properties in more than one parish, the first two columns do not give the real number of heritors qualified under the Act 17 & 18 Vict. c. 91, as commissioners, and of proprietors on old Valuation Rolls possessing 100£ Scots of valuation. The real numbers are given below.
	St. Ola	6	6	5	5	21	83	46	46	1,670	4	-	1,632	18	11	
	Orphir	3	3	4	4	83	61	35	35	1,831	-	-	2,092	12	8	
	Firth and Stenness	7	7	9	9	61	168	110	110	2,225	1	-	3,507	10	7	
	Evie and Rendall	3	3	2	2	168	224	28	28	2,465	10	-	4,943	3	2	
	Birsay and Harray	6	6	4	4	224	80	61	61	3,275	-	-	1,516	14	4	
	Stromness	2	2	7	7	80	5	1	1	1,844	9	-	3,466	4	5	
	Sandwick	1	1	1	1	5	14	3	3	1,201	14	-	2,136	18	5	
	Shapinsay	2	2	3	3	14	16	5	5	1,798	14	-	3,272	3	3	
	Ronsay and Egilshay	5	5	5	5	16	33	7	7	2,679	11	-	4,784	11	6	
	Westray and Papa Westray	5	5	6	6	33	33	10	10	3,089	18	-	5,412	5	6	
	Stronsay and Eday	5	5	5	5	33	33	10	10	3,089	18	-	5,412	5	6	
	Sunday and North Ronaldshay	66	74	925	925	387	387	57,149	16	6	57,149	16	6			

Adam Davidson,
Clerk of Supply.

29 February 1856.

The Total Number of Proprietors on Valuation Rolls under Act 17 & 18 Vict. c. 91, qualified as Commissioners of Supply in Orkney, is - 41
The Total Number of Heritors possessing 100 £ Scots valuation, is - 38

Geo. Petrie,
Clerk of Supply.

6 May 1856.

PEEBLES																			
Broughton	-	-	-	1	1	3	1	1,767	11	8	1,083	4	8						
Drumelzier	-	-	-	5	5	7	5	3,180	2	3	3,133	14	10						
Eddlestone	-	-	-	6	5	12	9	6,831	9	2	3,928	13	-						
Glenholm	-	-	-	4	7	8	7	2,771	5	-	1,971	5	2						
Innerleithen	-	-	-	10	5	71	7	8,315	15	1	5,537	15	-						
Kirkcud	-	-	-	3	2	7	4	2,541	5	3	1,108	15	4						
Kilbucho	-	-	-	2	5	6	5	3,228	-	-	2,353	9	4						
Linton	-	-	-	17	13	96	22	8,567	5	2	3,616	16	8						
Lyne and Meggat	-	-	-	2	2	4	3	3,235	8	-	3,146	8	8						
Manor	-	-	-	8	5	10	5	4,162	10	-	3,801	18	2						
Newlands	-	-	-	12	10	21	12	7,466	12	-	4,239	2	6						
Peebles	-	-	-	12	11	32	25	7,219	13	-	5,036	3	2						
Traquair	-	-	-	4	5	9	5	5,582	5	8	5,132	14	6						
Tweedsmuir	-	-	-	8	8	10	8	4,674	9	-	3,962	6	6						
Stobo	-	-	-	3	3	5	4	3,813	17	4	2,874	9	8						
Skirling	-	-	-	1	1	8	1	2,282	4	-	1,510	16	8						
											51,937	13	10						
											75,639	12	7						
											123								
											309								
											88								
											193								
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RETURNS of the Number of Proprietors in each County in Scotland standing on the Valuation Rolls, made up under the Act 17 & 18 Vict. c. 91, &c.—*continued*.

COUNTY.	PARISH.	Number of Proprietors on Valuation Rolls under Act 17 & 18 Vict. c. 91, qualified as Commissioners of Supply under Section 19 of that Act.	Number of Proprietors on Old Valuation Rolls possessing £. 100 Scots of Valuation.	Total Number of Proprietors on Valuation Rolls under Act 17 & 18 Vict. c. 91.	Total Number of Proprietors on Old Valuation Rolls.	Total Valuation under Act 17 & 18 Vict. c. 91.		Total Valuation according to Old Valuation Rolls.		REMARKS.
						£.	s. d.	£.	s. d.	
PERTH— <i>continued</i> .	Dunbarney	6	4	37	10	8,694	— 7	6,320	4 10	
	Dunblane	10	5	197	12	16,833	19 10	7,578	6 8	
	Dunkeld and Dowally	—	—	6	1	2,872	7 8	1,390	2 2	
	Dunning	8	4	149	16	11,329	11 9	7,356	14 2	
	Erris	15	8	100	11	25,903	6 10	16,982	3 4	
	Erris Gask	1	—	4	—	3,806	— 5	2,237	10 —	
	Forquhenny	6	3	12	8	7,013	— 7	4,943	10 —	
	Forteviot	4	4	21	11	7,276	15 11	5,633	6 8	
	Fortingal	8	8	12	9	14,658	3 4	3,827	6 8	
	Fossoway	8	3	64	22	6,271	19 5	2,907	11 —	
	Fowls Easter	1	1	2	1	3,794	9 —	1,640	— 4	
	Fowls Wester	3	3	26	7	12,346	— 4	8,508	10 4	
	Glendevon	3	2	5	3	2,096	15 —	1,333	6 8	
	Inchture	1	2	3	2	10,277	19 7	7,123	16 8	
	Kenmore	1	1	5	2	9,215	12 8	4,864	3 4	
	Killin	6	4	12	6	9,474	0 3	3,115	6 8	
	Kilmadock	10	10	142	15	19,762	— 8	9,163	14 —	
	Kilspindie	6	2	8	4	6,847	10 6	6,392	13 4	
	Kincardine	7	4	114	19	14,174	9 4	4,783	17 —	
	Kinclaven	1	2	3	2	6,137	— 7	4,002	— —	
	Kintauns	4	2	7	2	8,738	10 5	5,938	13 4	
	Kinloch	3	4	8	4	2,967	11 8	1,705	10 —	
	Kinnaird	1	1	3	1	3,460	11 7	3,144	10 —	
	Kinnoull	6	6	48	45	6,154	19 6	4,775	18 6	
	Kippen	6	—	38	4	3,599	3 10	2,052	7 2	
	Kirkmichael	21	14	54	40	9,993	5 10	4,102	9 8	
	Lecropt	1	—	2	1	3,049	— 11	1,536	6 8	
	Lethendy	2	1	5	1	1,912	9 10	1,260	12 —	
	Little Dunkeld	4	2	17	7	11,454	8 3	4,805	16 4	
	Logie	3	3	19	3	3,556	15 10	1,917	10 —	
	Logierait	17	6	63	7	12,393	8 —	5,628	8 4	
	Longforgan	6	3	17	6	14,841	10 6	7,334	6 8	
	Madderty	5	6	21	6	4,991	10 8	3,472	1 8	
	Meikle	5	6	10	6	6,376	13 —	4,661	17 2	
	Methven	7	—	141	22	11,991	17 5	6,400	4 6	

RENFREW

Moneydie	-	-	2	5	5	5	3,905	- 11	2,000	-
Moulin	-	-	7	6	27	10	9,859	4 1	4,028	3 10
Monzie	-	-	5	2	26	6	7,614	10 11	2,336	6 8
Monzievaird and Strowan	-	-	2	2	13	4	7,771	6 11	4,843	2 -
Muckhart	-	-	10	4	82	16	4,693	4 3	2,161	13 4
Muthill	-	-	8	3	151	5	18,127	12 1	7,784	9 4
Perth	-	-	5	4	38	7	6,314	14 5	5,788	10 -
Port of Monteith	-	-	12	7	53	26	10,041	10 4	5,471	6 8
Rattray	-	-	12	4	143	15	7,623	8 -	2,575	18 4
Redgorton	-	-	3	1	74	1	8,090	1 8	2,373	6 3
Rhynd	-	-	2	-	4	-	8,121	2 10	3,382	13 4
St. Madoes	-	-	-	1	2	1	3,651	4 1	1,269	- -
St. Martins	-	-	5	2	47	4	7,076	15 3	3,268	15 8
Scone	-	-	7	5	180	9	11,580	13 5	4,571	4 2
Tippermuir	-	-	12	7	19	18	8,934	4 8	5,338	9 6
Trinity Gask	-	-	6	1	9	4	5,639	8 10	4,498	6 8
Tullialan	-	-	1	-	310	2	8,042	- 5	2,589	9 8
Weem	-	-	-	-	1	-	4,904	7 6	1,613	10 -
	525	311		5,064	792		672,026	16 9	339,958	- 1

Innerkip	-	-	11	4	236	4	20,077	8 8	3,177	- -
Greenock	-	-	10	3	36	3	7,939	9 1	2,285	15 4
Kilmacolm	-	-	14	8	63	19	13,728	10 1	5,816	13 4
Erskine	-	-	7	6	46	10	17,493	5 11	4,451	- -
Houston	-	-	14	5	122	6	13,467	13 8	4,057	8 -
Kilbarchan	-	-	21	11	264	25	19,908	13 3	6,278	8 8
Lochwinnoch	-	-	35	7	289	43	22,823	5 11	6,792	6 8
Neilston	-	-	33	6	301	20	34,993	2 2	4,341	13 4
Abbey of Paisley	-	-	29	18	457	73	51,289	19 -	14,384	13 4
Renfrew	-	-	16	8	56	10	14,960	9 10	2,829	13 4
Inchinnan	-	-	5	4	20	8	6,790	19 4	2,398	13 4
Pollock	-	-	21	3	269	10	34,373	13 -	2,173	6 8
Cathcart	-	-	13	7	119	15	12,406	19 10	2,386	16 -
Mearns	-	-	30	11	118	35	18,631	14 8	4,725	6 4
Eaglesham	-	-	4	2	118	4	11,790	5 7	3,073	6 8
Port Glasgow	-	-	1	-	1	1	371	6 6	-	- -
Dunlop (portion in Renfrew-shire)	-	-	1	-	1	1	697	17 11	-	- -
Beith (part in Renfrewshire)	-	-	2	-	6	-	583	10 -	-	- -
Govan	-	-	5	-	88	-	15,951	15 10	-	- -
	272	103		2,610	287		318,280	- 3	69,172	1 -

In the old Valuation Roll these parishes are not distinguished from the adjoining parishes, and therefore the valuation applicable to them is not shown, but included in that of the adjoining parishes.

Pat. Soutar,
Clerk of Supply.

Ja. Caldwell,
Clerk of Supply.

14 March 1856.

In the old Valuation Roll these parishes are not distinguished from the adjoining parishes, and therefore the valuation applicable to them is not shown, but included in that of the adjoining parishes.

Ja. Caldwell,
Clerk of Supply.

14 March 1856.

RETURN of the Number of Proprietors in each County in Scotland standing on the Valuation Rolls, made up under the Act 17 & 18 Vict. c. 91, &c.—continued.

COUNTY.	PARISH.	Number of Proprietors on Valuation Rolls under Act 17 & 18 Vict. c. 91, qualified as Supply Commissioners of that Act.	Number of Proprietors on Old Valuation Rolls possessing £. 100 Scots of Valuation.	Total Number of Proprietors on Valuation Rolls under Act 17 & 18 Vict. c. 91.	Total Number of Proprietors on Old Valuation Rolls.	Total Valuation under Act 17 & 18 Vict. c. 91. Sterling.	Total Valuation according to Old Valuation Rolls. Scots.	REMARKS.
RENFREW—cont'd.								In some cases the same person has property in two, three or four parishes, each of which would be sufficient to confer the qualification of a commissioner of supply, either under the old or the new qualification. As the order for the return, by being made applicable to parochial divisions, seems to require this, the foregoing return has been made up on the principle of counting the proprietors of property of the requisite value in each parish, without making any allowance for the same person being again also counted in the number of qualified persons in another parish; but as the qualification of commissioners of supply is applicable to counties, such a return gives an erroneous idea of the number of qualified persons, and therefore the following is added, made up on the principle of counting each proprietor qualified to be a commissioner only once, and that in the parish where his principal property is situated, in whatever number of other parishes he may have property.
	Innerkip	10	4					
	Greenock	7	1					
	Kilmacdon	11	5					
	Erskine	5	3					
	Houston	10	8					
	Kilbarchan	18	8					
	Lochwinnoch	32	5					
	Neilston	25	3					
	Abbey of Paisley	24	14					
	Renfrew	11	7					
	Inchinnan	2	2					
	Pollock	16	3					
	Cathcart	10	6					
	Mearns	26	8					
	Eaglesham	4	2					
	Port Glasgow	—	—					
	Dunlop	—	—					
	Beith	2	—					
	Govan	3	—					
		216	74					
ROSS	Alness	2	3	2	2	£. 4,786 8	£. 2,891 —	
	Applecross	2	2	2	1	3,325 8	1,937 —	
	Avoch	3	3	3	2	4,467 19	2,531 6 4	
	Barvas	1	1	1	1	2,314 15	Included with Stornoway Parish.	
	Contin	4	9	4	5	9,832 10	3,779 6 8	
	Dingwall	2	2	2	2	2,892 7	799 18	
	Edderton	3	3	3	2	2,258 14 2	1,528 10 —	
								Ja. Caldwell, Clerk of Supply.
						14 March 1836.		

	7	6	7	108	117	92	6,116 1 5	3,370 3 11	
	120								
Fearn -	-	-	-	-	-	-	7,766 1 -	3,543 8 -	
Fodderty -	-	-	-	-	-	-	6,609 18 -	3,400 - -	
Gairloch -	-	-	-	-	-	-	3,184 15 -	2,015 15 7	
Glenshiel -	-	-	-	-	-	-	4,228 5 -	1,873 12 7	
Killearnan -	-	-	-	-	-	-	4,387 18 7	1,754 - -	
Kilmuir Easter	-	-	-	-	-	-	7,365 17 -	2,925 8 7	
Kilmuir Wester	-	-	-	-	-	-	6,397 5 -	3,149 9 6	
Kiltearn -	-	-	-	-	-	-	6,669 12 2	1,808 5 -	
Kincardine -	-	-	-	-	-	-	4,108 1 -	1,916 1 5	
Kintail -	-	-	-	-	-	-	4,035 2 -	2,900 - -	
Lochalsh -	-	-	-	-	-	-	8,925 5 -	4,366 6 4	
Lochbroom -	-	-	-	-	-	-	2,947 10 -	2,104 10 -	
Lochcarron -	-	-	-	-	-	-	3,212 11 -	Included with Stornoway Parish.	
Lochs -	-	-	-	-	-	-	3,761 15 4	1,259 15 -	
Loggie Easter	-	-	-	-	-	-	5,086 13 11	4,245 11 -	
Nigg -	-	-	-	-	-	-	1,017 15 -	448 6 10	
Resolis -	-	-	-	-	-	-	3,777 15 -	3,725 3 10	
Rosemarkie -	-	-	-	-	-	-	9,841 13 11	3,711 15 -	
Roskeen -	-	-	-	-	-	-	7,049 5 -	5,250 - -	
Stornoway -	-	-	-	-	-	-	6,116 1 5	2,269 10 -	
Tain -	-	-	-	-	-	-	4,769 2 2	4,527 10 -	
Tarbat -	-	-	-	-	-	-	2,531 18 -	Included with Stornoway Parish.	
Uig -	-	-	-	-	-	-	9,377 19 -	2,453 18 -	
Urray -	-	-	-	-	-	-	6,544 5 -	1,811 5 -	
Urquhart -	-	-	-	-	-	-	165,636 6 1	79,305 16 7	
The Valuation Scots is of date 30 April 1825. 13 March 1856. A.M.K.									
A. M'Kenzie, Clerk of Supply.									
ROXBURGH -	14	5	5	9					
Ancrum -	-	-	-	4					
Ashkirk -	-	-	-	3					
Bedrule -	-	-	-	7					
Bowden -	-	-	-	6					
Castleton -	-	-	-	5					
Cavers -	-	-	-	1					
Crailling -	-	-	-	2					
Eckford -	-	-	-	2					
Ednam -	-	-	-	5					
Galashiels -	-	-	-	2					
Hobkirk -	-	-	-	6					
Hawick -	-	-	-	2					
Hownam -	-	-	-	7					
Jedburgh -	-	-	-	19					
Kelso -	-	-	-	8					
Kirkton -	-	-	-	3					
Lilliesleaf -	-	-	-	5					
Linton -	-	-	-	5					
Maxton -	-	-	-	3					
Makerstown -	-	-	-	1					
					2,060	428	307,550 1 13	314,663 5 4	

(continued)

RETURNS of the Number of Proprietors in each County in *Scotland* standing on the Valuation Rolls, made up under the Act 17 & 18 Vict. c. 91, &c.—*continued*.

COUNTY.	PARISH.	Number of Proprietors on Valuation Rolls under Act 17 & 18 Vict. c. 91, qualified as Commissioners of Supply under Section 19 of that Act.	Number of Proprietors on Old Valuation Rolls possessing £. 100 Scots of Valuation.	Total Number of Proprietors on Valuation Rolls under Act 17 & 18 Vict. c. 91.	Total Number of Proprietors on Old Valuation Rolls.	Total Valuation under Act 17 & 18 Vict. c. 91. Sterling.	Total Valuation according to Old Valuation Rolls. Scots.	REMARKS.
						£. s. d.	£. s. d.	
ROXBURGH— <i>contd.</i>	Melrose	34	24					
	Minto	2	3					
	Morebattle	4	8					
	Oxnam	2	5					
	Roberton	3	3					
	Roxburgh	4	3					
	Selkirk	2	2					
	Smailholm	1	2					
	Southdean	1	3					
	Sprouston	1	-					
	Stitchell	1	1					
	St. Boswell's	13	15					
	Teviothead	3	-					
	Wilton	8	9					
	Yetholm	2	3					
		192	184	2,060	428	307,550 1 1½	314,663 5 4	
		Add, Total Valuation of Railways				11,565 19 -	---	
		TOTAL Valuation				319,115 - 1½	314,663 5 4	
						29 February 1856.		Jas. Sterenson, Clerk of Supply.
ELKIRK	Selkirk	24	12	269	15	16,792 13 4	14,644 13 4	
	Elrick	14	11	16	11	8,280 15 -	15,958 3 8	
	Yarrow	9	5	22	5	8,272 19 -	20,194 5 11	
	Kirkhope	7	6	23	6	5,527 3 -	11,183 3 9	
	Inverleithen	3	2	3	3	1,000 10 -	1,841 - -	
	Roberton	10	7	11	7	2,663 13 -	3,475 13 4	
	Galashiels	10	2	146	2	11,957 11 -	5,891 6 8	
	Stow	8	5	5	5	3,244 5 -	4,910 2 4	
	Ashkirk	2	2	2	2	1,735 10 -	1,866 13 4	
	Peebles	-	1	1	1	80 - -	342 13 4	
		87	53	498	57	59,554 19 4	80,307 15 6	
						29 February 1856.		Jas. Sterenson, Clerk of Supply.

No old valued rent, but one merk land, according to the Prisons Act, was held to be equal to two pounds Scots of old valued rent, and the land-tax being levied on 13,726 merks, twice such number is entered as pounds Scots accordingly.

R. Duncan,
Clerk of Supply.

STIRLING -		10 April 1856	
Airth -	12	7	74
Alva -	1	1	208
Baldernock -	12	3	43
Balfon -	10	4	121
Bothkennar -	11	3	33
Buchanan -	1	1	3
Campsie -	20	8	214
Denny -	18	-	310
Drymen -	20	12	59
Dunipace -	15	5	84
Falkirk -	24	13	300
Fintry -	4	1	44
Gargunnoch -	6	5	60
Killlearn -	12	7	72
Kilpatrick -	10	2	47
Kilsyth -	10	4	278
Kippen -	9	4	124
Larbert -	9	8	179
Leecroft -	1	1	3
Logie -	12	2	100
Muiravonside -	19	8	77
Polmont -	23	16	219
St. Ninians -	38	22	385
Slamanan -	14	5	103
Strathblane -	12	5	33
Stirling -	3	-	10
	326	147	3,183
		615	319,014 15
			108,505 - 2½

SUTHERLAND -

Of the 7 landed proprietors in the first column, divided parochially, the Duke of Sutherland is the sole proprietor of 10 parishes, and holds the qualification as a proprietor in the remaining four. Sir James Matheson holds the qualification as a proprietor in three parishes, and Mr. Dempster, of Skibo, in two.

(continued)

A B S T R A C T.

COUNTY.	Number of Proprietors on Valuation Rolls under Act 17 & 18 Vict. c. 91, qualified as Commissioners of Supply under Section 19 of that Act.	Number of Proprietors on Old Valuation Rolls possessing £. 100 Scots of Valuation.	Total Number of Proprietors on Valuation Rolls under Act 17 & 18 Vict. c. 91.	Total Number of Proprietors on Old Valuation Rolls.	Total Valuation under Act 17 & 18 Vict. c. 91. Sterling.	Total Valuation according to Old Valuation Rolls. Scots.
					£. s. d.	£. s. d.
ABERDEEN - -	548	403	3,920	2,981	526,640 18 6	233,015 8 11
ARGYLL - -	218	225	180	179	272,037 8 3	149,595 - -
AYR - - -	496	268	7,516	772	640,926 9 5	191,605 - 7
BANFF - - -	92	83	3,167	94	150,728 15 -	79,200 - -
BERWICK - -	158	143	1,467	368	296,709 8 11	178,366 8 6
BUTE - - -	10	10	278	14	31,841 15 -	15,042 13 10
CAITHNESS - -	58	55	66	55	79,520 10 -	35,639 1 10
CLACKMANNAN -	39	26	39	26	69,706 19 -	26,482 10 10
CROMARTY - -	4	5	7	8	7,830 15 8	4,687 10 10
DUMBARTON - -	122	68	1,716	258	147,492 10 7	33,327 19 10
DUMFRIES - -	281	169	2,546	500	384,475 14 -	158,637 4 1
EDINBURGH - -	242	205	1,783	554	402,064 5 1	191,055 17 7
ELGIN - - -	47	38	1,662	56	113,954 6 8	65,603 - 9
FIFE - - -	384	520	6,117	914	560,247 10 -	362,505 12 10
FORFAR - - -	329	279	2,540	429	370,519 5 -	171,440 10 1
HADDINGTON - -	90	87	742	120	260,880 7 -	16,883 10 8
INVERNESS - -	160	141	1,021	223	195,392 16 5	73,188 7 10
KINCARDINE - -	149	119	1,230	151	172,191 19 5	74,921 1 4
KINROSS - - -	114	61	597	174	46,354 7 2	20,092 1 1
KIRKCUDBRIGHT -	332	230	1,875	520	214,059 - 7	113,597 2 3
LANARK - - -	876	269	6,386	1,498	870,652 2 4	161,239 18 9
LINLITHGOW - -	61	57	1,201	165	96,202 15 11	60,880 3 2
NAIRN - - -	12	12	12	12	22,643 15 4	15,162 15 1
ORKNEY - - -	-	-	-	-	-	-
PEEBLES - - -	68	49	193	73	75,639 12 7	51,937 13 10
PERTH - - -	525	311	5,064	792	672,026 16 9	339,958 - 1
RENFREW - - -	216	74	2,610	287	318,280 - 3	69,172 1 -
ROSS - - -	120	108	117	92	165,636 6 1	79,305 16 7
ROXBURGH - -	192	184	2,060	428	319,116 - 1	314,663 5 4
SELKIRK - - -	87	53	498	57	59,554 19 4	80,307 15 6
SHETLAND - -	28	37	475	217	23,381 7 1	27,452 - -
STIRLING - - -	326	147	3,183	615	319,014 15 -	108,505 - 2
SUTHERLAND - -	7	33	272	34	46,789 - -	27,193 9 9
WIGTOWN - - -	46	35	1,184	106	153,124 6 6	67,697 19 -
	6,437	4,504	61,724	12,772	8,085,636 18 11	3,598,272 1 11

John A. Brodie,
Crown Agent for Scotland.

PROPRIETORS (SCOTLAND).

RETURNS of the Number of PROPRIETORS in
each County in *Scotland* standing on the
VALUATION ROLLS, made up under the Act
17 & 18 Vict. c. 91.

(*Mr. Dunlop.*)

*Ordered, by The House of Commons, to be Printed,
20 May 1856.*

REGISTERS (SCOTLAND).

RETURN to an Address of the Honourable The House of Commons,
dated 13 March 1856 ;—for,

“ RETURN of all the RECORDS or REGISTERS, General and Particular, in *Scotland*, other than Books of Courts, for the Registration of Deeds, Sasines, Inhibitions, Adjudications, Protests, and every other Legal Instrument or Writ, embracing the following Particulars : ”

“ I. As to Particular Registers :—1. The Places at which kept ; 2. Description of the several Registers there kept ; 3. The District for which provided ; 4. Name of the Keeper of each Register ; 5. His Age ; 6. Date of his Appointment ; 7. His Profession or Employment when appointed ; 8. Whether he still carries on such Profession or Employment ; 9. Salary and Emoluments of his Office ; 10. Whence these are derived ; 11. Whether he performs his Duties in Person, or by Deputy ; 12. Days and Hours during which the Office is kept open for Business ; 13. The Number of Deeds or Instruments recorded in each Register respectively in the Year 1855 ; and 14. The Cumulo Amount of Fees for Registrations therein during that Year : ”

“ II. As to the General Registers kept at *Edinburgh* :—The same particulars as those above set forth in regard to Particular Registers, with the exception of Nos. 1 and 3, and with the following addition, viz. : The Number of Assistants and Clerks employed in keeping each Register, and the Cumulo Amount of their Salaries and Emoluments : ”

“ III. The usual Scale of Fees in the General and Particular Register respectively for recording each Deed or Instrument ; by what Authority these Fees are fixed and are exigible ; whether any and what additional Fees, or Increase of Fees, has been established since the passing of the Statutes of 10 & 11 Vict., abridging the Forms in the Transference of Land and the Constitution and Transference of Heritable Securities ; and whether the Salaries or Allowances to Engrossing Clerks have been augmented since such Addition or Increase has been obtained : ”

“ IV. The Mode in which Searches are made, and Certificates of Search obtained ; the official Form of such Certificate ; the Scale of Fees for allowing a Search to be made ; the Fees for an official Search ; and, separately, the Fees for a full official Search for Forty Years in regard to Incumbrances on Land, and Writs affecting Land, or the power of disposing it in the General Registers at *Edinburgh*, and the particular Registers at *Glasgow*, respectively.”

(Mr. Dunlop.)

Ordered, by The House of Commons, to be Printed,
25 July 1856.

I.—PARTICULAR REGISTERS KEPT BY SHERIFF CLERKS	-	p. 3
II.—PARTICULAR REGISTERS KEPT BY TOWN CLERKS OF BURGHs	- - - - -	p. 5
III.—PARTICULAR REGISTERS OF SASINES, REVERSIONS, &c.	- - - - -	p. 9
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I.—PARTICULAR REGISTERS KEPT BY SHERIFF CLERKS.

PLACES at which Registers kept.	DESCRIPTION of REGISTERS KEPT.	DISTRICT for which Registers provided.	NAME of KEEPER.	Age of Keeper.	Date of Appointment.	Profession or Employment when Appointed.	Whether he still carries on Profession or Employment.	Entire Salary and Emoluments of Office of Sheriff Clerk, part of the Duty of which Office is the Keeping of the Registers.	Whence Salary and Emoluments derived.	Whether Duties performed in Person or by Deputy.	Days and Hours during which Office kept open for Business.	Number of Deeds or Instruments recorded in each Register in the Year 1855.				Cumulo Amount of Fees for Registration during 1855.
												Register of Deeds and Probative Writs.	Register of Protests.	Register of Hornings and Expired Charges.	Register of Inhibitions.	
Aberdeen	The registers kept by each she- riff clerk are— (1.) Register of deeds and probative writs. (2.) Register of protests. (3.) Particular register of hornings and expired charges. (4.) Particular of inhibitions.	Aberdeenshire	Nathaniel Farquhar	50	19 May 1852	Advocate in Aber- deen.	Not as agent before courts.	£. s. d. 1,200 - -	Exchequer	In person	Daily, from 9 to 4 - -	158	180	74	Joined with hornings.	£. s. d. 98 2 9
Inverary		Argyllshire									Daily, from 10 to 3 & 6 to 8, ex- cept Saturdays, when shut at 3.	21	17	15	Joined with hornings.	5 13 2
Campbeltoun		Kintyre District of Argyllshire	Scipio Mactaggart	44	- - 1837	Writer to the signet	No	Not fixed	Exchequer	Partly both	- - - ditto - - -	None	1	None	None	- 2 6
Tobermory		Northern District of Argyllshire					No				- - - ditto - - -	None	4	None	None	- 10 -
Ayr		Ayrshire					No			Partly both	Daily, from 9½ till 8, except Sa- turdays, when shut at 1.	86	74	36	2	47 2 6
Kilmarnock	Note.—Nos. 3 & 4 are trans- missible periodically to the General Register House, Edin- burgh.	Kilmarnock District	Alexander Hunter	66	19 May 1821	Writer to the signet	Partly	627 16 5	Fees	By deputy	Daily, from 10 to 7, except Sa- turday, when shut at 1.	None	39	6	None	6 7 6
Banff		Banffshire	George R. Forbes	54	22 July 1844	Solicitor	No	460 - -	Exchequer	In person	Daily, from 10 to 8 - -	15	69	15	Joined with hornings.	9 18 3
Greenlaw		Berwickshire	Wm. J. Kellie	56	26 Feb. 1841	Writer	No	500 - -	Exchequer	Partly both	Daily, from 10 to 5, except Sa- turday, when shut at 1.	25	19	7	Joined with hornings.	4 8 -
Rothsay		Buteshire	Daniel Macbeth	32	20 June 1849	Writer	Partly	192 - -	Exchequer	In person	Daily, from 10 to 8 - -	9	22	-	16	3 16 5
Wick		Caithness-shire	Robert M'Lachlan	43	29 Dec. 1842	Writer	No	417 - -	Exchequer	In person	Daily, from 10 to 3 and 5 to 7	2	20	20	Joined with hornings.	3 13 6
Alloa		Clackmannanshire	Andrew Jameson	42	Sept. 1841	Writer to the signet.	No	320 - -	Exchequer	In person	Daily, from 10 to 4 and 6 to 8	11	18	-	6	3 3 6
Cromarty		Cromartyshire	John Taylor	43	Mar. 1840	Depute sheriff clerk.	No	78 5 8	Exchequer fees	In person	Daily, from 10 to 3 - -	1	3	-	-	- 5 3
Dumbarton		Dumbartonshire	Phineas Daniel	67	8 July 1834	Writer to the signet.	No	350 - - (average.)	Fees	Partly both	Daily, from 9 to 5, except Sa- turday, when shut at 2.	18	18	-	10	13 9 8
Dumfries		Dumfries-shire	Henry Gordon	29	15 Mar. 1855	Writer	Partly	615 - -	Exchequer	Partly both	Daily, from 10 to 4 & 6 to 8, ex- cept Saturday, when shut at 2.	50	60	39	Joined with hornings.	16 2 8
Edinburgh		Edinburghshire	John A. Campbell	67	6 Jan. 1843	Writer to the signet.	Yes	2,000 - -	Exchequer	In person	Ditto - ditto - except in evening, from 7 to 8.	56	120	68	3	31 11 11
Elgin		Elginshire	Arthur Duff	57	Feb. 1821	Writer	No	429 - - (for 1854.)	Fees	Partly both	Daily, from 10 to 4 and 6 to 8	26	40	15	Joined with hornings.	10 17 6
Cupar		Fifeshire	Thomas Barclay	61	26 June 1847	Writer	Partly	1,050 - -	Exchequer	Partly both	Daily, from 10 to 3 & 6 to 8, ex- cept on Saturday, when 9 to 3.	59	74	20	4	15 7 9
Forfar		Register of deeds and probative writs for Forfarshire, and the others for the Forfar District of the county.	George Webster	56	20 Mar. 1854	Writer to the signet.	Partly	1,200 - -	Exchequer	Partly both	Daily, from 10 to 4 and 5 to 7, except Saturday, when shut at 1 p.m.	157	64	28	Joined with hornings.	36 16 5
Dundee		Dundee District of the county of Forfar.									Daily, from 10 to 4 and 6 to 8, except Saturday, when shut at 10 p.m.	-	84	42	-	6 13 -
Haddington		Haddington-shire	Henry M. Davidson	48	30 Jan. 1829	Writer	No	500 - -	Exchequer	Partly both	Daily, from 10 to 3 and 5 to 7	17	4	6	Joined with hornings.	4 5 3
Inverness		Inverness shire	Patrick Grant	51	10 Oct. 1831	Writer to the signet.	No	1,120 - -	Fees	Partly both	Daily, from 10 to 4 and 6 to 8, except Saturday, when shut at 1.	21	120	43	Joined with hornings.	78 1 -
Stonhaven		Kincardineshire	William Stewart	65	Sept. 1815	Writer	No	260 - -	Fees	Partly both	Daily, 10 to 2 and 3 to 6, ex- cept Saturday, when shut at 2.	6	40	13	Joined with hornings.	8 4 -

RETURN OF ALL RECORDS OR REGISTERS, GENERAL AND PARTICULAR, IN SCOTLAND.

I.—PARTICULAR REGISTERS KEPT BY SHERIFF CLERKS—continued.

PLACES in which Registers kept.	DESCRIPTION of REGISTERS KEPT.	DISTRICT for which Registers provided.	NAME of KEEPER.	Age of Keeper.	Date of Appointment.	Profession or Employment when Appointed.	Whether he still carries on Profession or Employment.	Entire Salary and Emoluments of Office of Sheriff Clerk, part of the Duty of which Office is the Keeping of the Registers.	Whence Salary and Emoluments derived.	Whether Duties performed in Person or by Deputy.	Days and Hours during which Office kept open for Business.	Number of Deeds or Instruments recorded in each Register in the Year 1855.				Cumulo Amount of Fees for Registration during 1855.	Scale for recording or J.
												Register of Deeds and Probative Writs.	Register of Protests.	Register of Hornings and Expired Charges.	Register of Inhibitions.		
ross	- - - - -	Kinross-shire - - - - -	John W. Williamson	61	6 Dec. 1848	Writer - -	Partly - -	£. s. d. Not fixed -	Exchequer -	In person -	Daily, from 10 to 3 - - -	6	8	4	Joined with hornings.	1 19 2	Fees scheduled i
Kirkcudbright	- - - - -	Stewartry of Kirkcudbright -	Walter M'Culloch -	48	6 Nov. 1849	Writer to the signet.	Yes - -	410 - -	Exchequer -	Partly both -	Daily, from 10 to 4, except Saturday, when shut at 12.	13	26	- -	30	9 6 3	c. 119. See A
gow	- - - - -	Register of inhibitions for the whole of Lanarkshire, and the others only for the Lower Ward of the county.	- - - - -	-	-	-	-	-	-	-	Daily, from 9 to 5, except Saturday, when shut 2.	281	568	303	28	217 11 4	- - - ditto
hilton	- - - - -	Hamilton District of Lanarkshire	John Drysdale -	69	10 Sept. 1812	Writer - -	No - -	2,138 l. for 1854	Fees - -	Partly both -	Daily, from 10 to 5, except Saturday, when shut at 2.	36	26	19	None - -	17 17 -	In register of d
rie	- - - - -	Airdrie District of Lanarkshire -	- - - - -	-	-	-	-	-	-	-	- - - ditto - - -	5	33	10	None - -	4 7 2	sheet; in prot
ark	- - - - -	Lanark District of Lanarkshire -	- - - - -	-	-	-	-	-	-	-	Daily, from 10 to 6, except Saturday, when shut at 2.	7	15	9	None - -	3 18 -	hornings, 1 s.
thgow	- - - - -	Linlithgowshire - - - - -	Thomas Liston -	76	5 May 1804	Writer - -	Yes, at Falkirk, in county of Stirling.	291 5 9	Fees - -	By deputy -	Daily, from 10 to 3 and 7 to 8, except Saturday, when shut at 2.	9	7	3	Joined with hornings.	5 5 8	inhibitions, 1 s.
n	- - - - -	Nairnshire - - - - -	Robert Malcolm -	50	5 May 1838	Depute clerk.	No - -	About 100 l. -	Fees - -	Partly both -	Daily, 10 to 4 and 6 to 8, except Saturday, when shut at 2.	4	5	- -	2	3 15 10	In register of d
wall	- - - - -	County of Orkney - - - - -	Wm. H. Fotheringham	58	11 June 1830	Writer - -	No - -	Not fixed -	Fees - -	In person -	Daily, from 10 to 3 and 6 to 8	3	3	None -	None - -	1 14 6	sheet; in regi
les	- - - - -	Peeblesshire - - - - -	William Stewart -	45	30 June 1843	Writer to the signet.	Yes - -	120 - -	Exchequer -	Partly both -	Daily, from 10 to 3 and 7 to 8, except Saturdays, when shut at 1.	4	4	3	- - - -	1 3 6	1 s. 8 d. per
n	- - - - -	Perthshire, except register of deeds and register of protests, which kept only for Eastern District of county.	Archibald Reid -	54	3 Feb. 1854	Writer - -	Partly - -	Not fixed -	Exchequer -	Partly both -	Daily, from 10 to 5 and 6 to 8	103	88	41	4	28 - 6	2 s. 6 d., includ
lane	Register of deeds and protests	Western District of Perthshire -	- - - - -	-	-	-	-	-	-	-	Daily, from 10 to 8 - - -	6	3	- -	- - - -	1 4 -	Fees scheduled i
ey	- - - - -	Upper Ward of Renfrewshire -	- - - - -	-	-	-	-	-	-	-	Daily, from 10 to 7 - - -	24	91	51	Joined with hornings.	17 10 6	c. 119. See A
nock	- - - - -	Lower Ward of Renfrewshire -	Peter Henderson -	52	20 June 1853	Writer - -	No - -	1,000 - -	Exchequer -	Partly both -	Daily, from 9 to 5 - - -	31	31	11	None - -	13 15 9	- - - ditto
wall	- - - - -	Dingwall District of Ross-shire -	- - - - -	-	-	-	-	-	-	Partly both -	Daily, from 10 to 4 and 6 to 8, except Saturday, when shut at 4.	13	32	12	- - - -	3 17 6	- - - ditto
oway	- - - - -	Tain District of Ross-shire -	William Ross -	50	24 Dec. 1850	Sheriff clerk de- pute.	No - -	730 - -	Exchequer -	By deputy -	Ditto, but shut on Saturday at 2	3	18	5	- - - -	1 13 1	- - - ditto
gh	- - - - -	Register of protests only kept at Stornoway.	- - - - -	-	-	-	-	-	-	By deputy -	Daily, from 10 to 4 and 6 to 8, except Saturday, when shut at 4.	-	4	- -	- - - -	- 7 6	- - - ditto
k	- - - - -	Roxburghshire - - - - -	George Rutherford -	56	23 May 1849	Writer - -	Partly - -	580 11 1	Exchequer -	In person -	Daily, from 10 to 3 and 6 to 8, except Saturday, when shut at 1.	39	26	11	Joined with hornings.	18 1 8	- - - diu
g	- - - - -	Selkirkshire - - - - -	John Lang -	43	2 Oct. 1841	Writer - -	Yes - -	95 5 -	Exchequer -	Partly both -	Daily, from 10 to 3 and 6 to 8, except Saturday, when shut at 2.	6	8	2	Joined with hornings.	2 13 4	- - - ditto
nd	- - - - -	(Return not received.)	- - - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ch	- - - - -	County of Shetland - - - - -	George Smith -	33	26 Jan. 1855	S. S. C., Edinb.	No - -	180 - -	Exchequer -	In person -	Daily, from 11 to 2 and 8 to 9, except Saturday, when shut at 2.	11	7	5	Joined with hornings.	2 17 11	- - - ditto
own	- - - - -	Sutherlandshire - - - - -	Donald Taylor -	34	3 Oct. 1846	Writer - -	No - -	202 - -	Exchequer -	Partly both -	Daily, from 10 to 4 and 6 to 8	4	13	- -	- - - -	1 7 3	- - - ditto
	- - - - -	Wigtownshire - - - - -	Robert H. Smith -	50	16 May 1851	Writer - -	No - -	500 - -	Exchequer -	In person -	Daily, from 10 to 3 and 6 to 8, except Saturday, when shut at 1.	11	31	23	Joined with hornings.	6 2 10	- - - ditto

II.—PARTICULAR REGISTERS KEPT BY TOWN CLERKS OF BURGHS.

PLACES at which Registers kept.	DESCRIPTION of REGISTERS KEPT.	DISTRICT for which Registers provided.	NAME of KEEPER.	Age of Keeper.	Date of Appointment.	Profession or Employment when Appointed.	Whether he still carries on such Profession or Employment.	Salary and Emoluments of Office.	Whence Salary, &c., derived.	Whether Duties performed in Person, or by Deputy.	Days and Hours during which Office kept open for Business.	Number of Deeds or Instruments recorded in each Register in the Year 1855.			Cumulo Amount of Fees for Registration during 1855.	Scale of Fees for Recording each or Instrument.
												Register of Sasines.	Register of Deeds.	Register of Protests.		
Aberdeen - -	The registers kept by town clerks are— (1.) Register of sasines of lands held burgage. (2.) Register of deeds, and (3.) Register of protests. None of these registers are transmissible to the general register house, though the volumes of which they are composed are issued from the Lord Clerk Register's department.	Burgh of Aberdeen - -	John Angus - -	57	1840 - -	Advocate in Aberdeen.	No -	£. s. d. See fees of regis- tration.	Fees - -	Partly by both.	Daily, from 10 to 4, and 6 to 8.	173	1	- - -	£. s. d. 206 14 6 (about.)	As regards sasines, distinguished. 5 s. first four pages, and for each page there discharges, &c.
Annan - - -		Burgh of Annan - - -	(Return not received.)													
Anstruther Easter -		Burgh of Anstruther Easter -	M. F. Conolly -	66	25 Oct. 1811	Writer -	Yes -	5 l. of salary. Other emolu- ments not stated.	Burgh funds, and fees.	In person -	Daily, from 10 to 4 -	None -	None -	None -	- - -	There is no register connected with trans- land at Anstruther
Anstruther Wester -		Burgh of Anstruther Wester -	M. F. Conolly -	66	2 June 1812	Writer -	Yes -	3 l. 3 s. of salary. Other emolu- ments not stated.	Burgh funds, and fees.	In person -	Daily, from 10 to 4 -	None -	None -	None -	- - -	For recording, 5 s. 1 and 7 s. 6 d. for deed.
Arbroath - - -		Burgh of Arbroath - -	David Louson - John Macdonald -	74 60	10 Nov. 1812 9 Mar. 1848	Writer - Writer -	Yes - Yes -	73 12 - - - -	Fees - -	In person -	Daily, from 10 to 7, ex- cept Saturday, when shut at 4.	55	2	Joined with deeds.	Not distinguish- able. See other emoluments.	Cannot be distinguish
Auchtermuchty -		Burgh of Auchtermuchty -	Henry W. Walker -	41	8 Nov. 1838	Writer -	Yes -	7 7 -	Fees - -		Daily, from 10 to 4, and 6 to 8, except Saturday, when shut at 2.	5	- - -	- - -	Not distinguish- able. See other emoluments.	Cannot be distinguish
Ayr - - - - -		Burgh of Ayr - - -	John Gray - -	47	10 May 1852	Writer -	Yes -	216 15 -	Fees - -	In person -	Daily, from ½ past 9 to 8, except Saturday, when shut at 1.	57	1	- - -	42 16 6	- - - -
Banff - - - -		Burgh of Banff - - -	G. R. Forbes - -	54	21 Jan. 1831	Solicitor -	No -	About 50 l. -	Fees, &c. -	In person -	Daily, from 10 to 8 -	6	- - -	- - -	9 18 6	3 s. per page of re 7 s. 6 d. for certifie
Brechin - - -		Burgh of Brechin - -	David D. Black -	58	30 Nov. 1825	Writer -	Yes -	About 35 l. -	Fees, &c. -	Partly both	Daily, from 10 to 7, ex- cept Saturday, when shut at 2.	21	1	- - -	See other emolu- ments, &c.	Recording deeds: 2 s. 6 d., and ev 1 s. 6 d.
Burntisland -		Burgh of Burntisland -	James Hutchison -	57	29 Mar. 1825	Writer -	Yes -	See fees for re- gistration.	- - -	In person -	Daily, from 10 to 3 -	7	- - -	- - -	7 3 6	3 s. per page of re 7 s. 6 d. for certifie
Campbeltown -		Burgh of Campbeltown -	Nathaniel Harvey - Charles Munro -	79 37	30 Jan. 1822 28 Sept. 1853	Writer - Writer -	No Yes	Not stated -	- - -	{ By deputy - In person -	Daily, from 10 to 4 -	None -	None -	None -	- - -	Deeds, 1 s. 6 d. per tests, 2 s. 6 d., in tract.
Crail - - - -		Burgh of Crail - - -	M. F. Connolly -	66	2 June 1817	Writer -	Yes -		- - -							
Cullen - - - -		Burgh of Cullen - - -	George Grant - -	63	18 June 1818	Solicitor -	Yes -	About 20 l. -	Fees, &c. -	In person -	Daily, from 10 to 4, and 6 to 8.	2	- - -	- - -	2 9 6	2 s. 6 d. per page
Culross - - -		Burgh of Culross - -	A. C. Stephen - -	57	29 Sept. 1845	Writer -	Yes -	See fees for re- gistration.	Fees, &c. -	In person -	Daily, and no restriction of hours.	5	- - -	- - -	3 2 -	Recording sasine and 5 s. for cer and disposition and 5 s. for c tracts of sasine
Cupar - - - -		Burgh of Cupar - - -	William Duncan -	47	Mar. 1844	Writer -	Yes -	15 l. of salary, and other emolu- ments. See fees of registration.	Burgh funds, and fees, &c.	In person -	Daily, from 10 to 3, and 6 to 8, except Saturday, when shut at 1.	25	1	- - -	About 9 l. -	Cannot be distin

II.—PARTICULAR REGISTERS KEPT BY TOWN CLERKS OF BURGHS—continued.

PLACES at which Registers kept.	DESCRIPTION of REGISTERS KEPT.	DISTRICT for which Registers provided.	NAME of KEEPER.	Age of Keeper.	Date of Appointment.	Profession or Employment when Appointed.	Whether he still carries on such Profession or Employment.	Salary and Emoluments of Office.	Whence Salary, &c. derived.	Whether Duties performed in Person or by Deputy.	Days and Hours during which Office kept open for Business.	Number of Deeds or Instruments recorded in each Register in the Year 1855.			Cumulo Amount of Fees for Registration during 1855.	Scale of Fees for recording each Deed or Instrument.
												Register of Sasines.	Register of Deeds.	Register of Protests.		
								£. s. d.							£. s. d.	
Dingwall - - - - -		Burgh of Dingwall - -	James Macalester -	42	9 Nov. 1855	Writer - -	Yes -	- - - See fees of recording	-	In person -	Daily, from 10 to 4 and 6 to 8.	3	-	-	2 10 -	2 s. 6 d. per page of record
Dornoch - - - - -		Burgh of Dornoch - -	Donald Taylor -	34	Oct. 1846	Writer - -	No -	None - -	None - -	Partly both	Daily, from 10 to 4 and 6 to 8.	-	-	-	-	Information
Dumbarton - - - - -		Burgh of Dumbarton - -	John Denny -	48	1 Feb. 1848	Writer - -	Yes -	110 - -	Fees, &c. -	In person -	Daily from 10 to 8 - -	30	1	Joined with deeds.	38 6 8	5 s. per folio of register
Dumfries - - - - -		Burgh of Dumfries - -	Robert Kemp -	73	14 Feb. 1842	Writer - -	Yes -	About 400 l. -	Burgh funds and fees.	In person -	Daily from 10 to 8 - -	112	4	-	Not distinguishable. See other emoluments.	See preceding remark
			William Martin -	31	4 Aug. 1854	Writer - -	Yes -		- - -	In person.	-	-	-	-		
Dunbar - - - - -		Burgh of Dunbar - -	W. H. Ritchie -	64	17 April 1813	Writer - -	Partly -	Not stated -	- - -	In person -	Daily, from 10 to 4 and 5 to 8.	28	7	-	5 12 -	2 s. per sheet of record
Dundee - - - - -		Burgh of Dundee - -	Christopher Kerr -	59	1822	Writer - -	Yes -	751 10 2 -	Burgh fund and fees.	In person -	Daily, from 10 to half-past 3, except Saturday, when shut at 2.	140	17	-	Not distinguishable. See emoluments.	See preceding remark
			John Anderson -	60	6 May 1854	Writer - -	Yes -		- - -	In person.	-	-	-	-		
Dunfermline - - - - -		Burgh of Dunfermline -	Alex. Kilgour -	56	Oct. 1849	Writer - -	Yes -	Not stated. See fees for registration.	- - -	In person -	Daily, from 10 to 4 and 6 to 8, except Saturday, when shut at 1.	21	3	6	26 11 -	Sasines, 4 s. per sheet; deeds including extracts.
Dysart - - - - -		Burgh of Dysart - -	Thomas Dow -	46	16 June 1835	Writer - -	Yes -	40 19 6	Burgh funds and fees.	In person -	Daily, from 10 to 3 and 6 to 8.	5	-	-	3 8 6	5 s. per sheet -
Earl's Ferry - - - - -		Burgh of Earl's Ferry -	James Waddell -	42	23 June 1851	Writer - -	Yes -	Not stated -	- - -	In person -	Daily, from 10 to 10 -	2	-	-	- 12 6	3 s. first sheet, and 2 s. every other
Edinburgh - - - - -		The register of deeds and the register of protests are for that portion of the city which is subject to the jurisdiction of the magistrates under the Act 49 Geo. 3, c. 42. The register of sasines, &c., is for the royal burgh of Edinburgh in terms of the Scotch Act, 6th September 1681. The district is limited to the old town proper, excluding the Canongate.	John Sinclair -	51	14 Jan. 1851	Deputy town clerk.	No -	950 l. of salary, and no other emoluments.	Burgh funds	In person -	Daily, from 10 to 3 -	139	3	-	99 5 -	For deeds and protests, same as those in Sheriff's Court under Act 1 & 2 Vict. c. 119. Sasines, 2 s. per sheet. Bonds &c., 2 s. 6 d. per sheet, and 5 s. per minute and certificate.
			James Lawrie -	57	14 Jan. 1851	Had charge of registers under town clerk.	No -		- - -	In person.	-	-	-	-	-	
Elgin - - - - -		Burgh of Elgin - -	Patrick Duff -	64	Jan. 1821	Writer - -	No -	Not stated. See fees for registration.	- - -	In person -	Daily, from 6 to 8 - -	27	-	-	30 6 -	Information
Falkland - - - - -		Burgh of Falkland - -	Charles Gulland -	60	6 Oct. 1817	Writer - -	Yes -	About 25 l. -	Fees, &c. -	In person -	Daily, from 10 to 8, except Saturday, when shut at 1.	9	-	-	8 - -	5 s. per sheet -
Forfar - - - - -		Burgh of Forfar - -	William Roberts -	52	Mar. 1840	Writer - -	Yes -	About 100 l. -	Fees - -	In person -	Daily, from 10 to 5 and 6 to half-past 8, except Saturday, when shut at 4.	19	6	-	About 42 l. -	Information
Forres - - - - -		Burgh of Forres - -	Robert Urquhart -	53	14 Feb. 1855	Writer - -	Yes -	Not stated. See fees for recording.	- - -	In person -	Daily, from 10 to 4 and 6 to 8.	34	-	-	16 16 -	3 s. per sheet, and 7 s. 6 d. for minute and certificate.

RETURN OF ALL RECORDS OR REGISTERS. GENERAL AND PARTICULAR, IN SCOTLAND.

II.—PARTICULAR REGISTERS KEPT BY TOWN CLERKS OF BURGHS—continued.

PLACES at which Registers kept.	DESCRIPTION of REGISTERS KEPT.	DISTRICT for which Registers provided.	NAMES of KEEPER.	Age of Keeper.	Date of Appointment.	Profession or Employment when Appointed.	Whether he still carries on such Profession or Employment.	Salary, and Emoluments of Office.	Whence Salary, &c. derived.	Whether Duties performed in Person or by Deputy.	Days and Hours during which Office kept open for Business.	Number of Deeds or Instruments recorded in each Register in the Year 1855.			Cumulo Amount of Fees for Registration during 1855.	Scale of fees for recording or Instr.
												Register of Sasines.	Register of Deeds.	Register of Protests.		
Fortrose - - -	- - - - -	Burgh of Fortrose - -	John Liddingham -	68	June 1839	Not stated -	- - -	About 30 l. -	Funds and fees	In person -	Daily, from 10 to 8 -	- - -	- - -	- - -	£. s. d.	2 s. 6 d. per pag
Glasgow - - -	- - - - -	Burgh of Glasgow - -	W. M. Davie, LL.D. - Angus Turner - -	64 55	1826 1829	Writer - - Writer - -	Partly - { Partly - {	Not stated. See fees of registra- tion.	- - - - - -	Partly both { Partly both {	Daily, from 10 to 4 and 6 to 8, except Saturday, when shut at 4 - -	793	20	- - -	1,184 - 6 (about.)	As regards sas- guishable; bonds, &c.
Haddington - -	- - - - -	Burgh of Haddington -	John Stobie - -	60	12 June 1848	Writer - -	Partly -	21 l. of salary ; other emolu- ments not stated.	Burgh funds -	In person -	Daily, from 10 to 8 -	19	1	- - -	8 13 -	2 s. per sheet -
Jedburgh - - -	- - - - -	(Return not received.)														
Inverbervie - -	- - - - -	Burgh of Inverbervie -	Arthur W. Kinnear -	48	Sept. 1847	Writer - -	Yes -	Not stated. See fees for registra- tion.	- - -	In person -	No particular hours -	1	- - -	- - -	- 11 6	4 s. per sheet, a
Inverkeithing -	- - - - -	Burgh of Inverkeithing -	William Fraser -	42	May 1838	Writer - -	Yes -	About 100 l. -	Burgh funds and fees.	Partly both	Daily, from 10 to 4 -	11	- - -	- - -	25 14 6	Sasines, 5 s. 6 d. 7 s. 6 d. for 2 s. 6 d. per s
Inverness - - -	- - - - -	(Return not received.)														
Inverury - - -	- - - - -	(Return not received.)														
Irvine - - - - -	- - - - -	Burgh of Irvine - - -	David Gray - - -	55	Feb. 1853	Writer - -	Yes -	90 - -	Burgh funds -	In person -	Daily, from 10 to 9 -	14	6	- - -	11 17 -	3 s. 6 d. per she for minute.
Kirkcaldy - - -	- - - - -	Burgh of Kirkcaldy - -	John Drysdale - -	69	1811	Writer - -	No -	Not stated -	- - -	Partly both	Daily, from 10 to 3, and 6 to 8.	18	- - -	- - -	11 10 -	5 s. per sheet -
Kinghorn - - -	- - - - -	Burgh of Kinghorn - -	Thomas Barclay - -	71	1816	Writer - -	No -	Not stated -	- - -	Partly both	No particular hours -	2	- - -	- - -	- 15 -	5 s. per sheet -
Kintore - - - -	- - - - -	Burgh of Kintore - - -	John Blaikie - - -	40	Oct. 1836	Advocate in Aberdeen.	Yes -	Not stated -	- - -	In person -	Daily, from 9 to 5, except Saturday, when shut at 3.	7	- - -	- - -	25 17 6	5 s. per sheet, minute.
Kirkcudbright -	- - - - -	Burgh of Kirkcudbright -	W. H. McLellan - -	51	29 Sept. 1832	Writer - -	Yes -	Not stated -	- - -	In person -	Daily, from 10 to 4, except Saturday, when shut at 12.	8	5	- - -	8 12 6	5 s. per sheet -
Kirkwall - - - -	- - - - -	Burgh of Kirkwall - - -	John Mitchell - - -	42	10 Dec. -	Writer - -	Yes -	About 40 l. -	- - -	In person -	Daily, from 10 to 3, and 6 to 8.	11	- - -	- - -	7 10 -	5 s. per sheet -
Lanark - - - - -	- - - - -	Burgh of Lanark - - -	James Arman - - -	66	29 Sept. -	Writer - -	Yes -	14 6 9	- - -	In person -	Daily, from 10 to 8, except Saturday, when shut at 2.	32	2	- - -	9 - 3	1 s. per page, discharges ; 1 s. 3 d. fir every other
Lauder - - - - -	- - - - -	Burgh of Lauder - - -	John Romanes - - -	68	29 Aug. 1810	Writer - -	Yes -	Not stated. See fees of registra- tion.	- - -	In person -	Daily, from 9 to 4, and 6 to 8, except Saturday, when from 10 to 12.	14	- - -	2	17 19 9	In register o page of re for minute per page ; sheet.
Linlithgow - - -	- - - - -	Burgh of Linlithgow - -	Robert R. Glen - -	40	Nov. 1850	Writer - -	Yes -	Not stated -	Not distin- guishable.	In person -	Daily, from 10 to 4, and 6 to 8, except Saturday, when shut at 2.	14	- - -	- - -	- - -	2 s. 6 d. pe 7 s. 6 d. 1
Lochmaben - - -	- - - - -	Burgh of Lochmaben - -	Thomas Tait - - -	41	13 May 1841	Writer - -	Yes -	Not stated. See fees for regis- tration.	- - -	In person -	Open from 10 to 4 on Mon- day, Tuesday, Wednes- day, and Thursday of each week.	18	- - -	- - -	11 12 6	2 s. 6 d. p for enter
Montrose - - - -	- - - - -	Burgh of Montrose - - -	George Copper Myers	45	23 June 1852	Writer - -	Yes -	About 65 l. -	Fees - - -	In person -	Daily, from 10 to 4 -	62	14	Joined with deeds.	25 10 3	In regist per she minute, in regi tests, 9
Nairn - - - - -	- - - - -	(Return not received.)														

RETURN OF ALL RECORDS OR REGISTERS, GENERAL AND PARTICULAR, IN SCOTLAND.

II.—PARTICULAR REGISTERS KEPT BY TOWN CLERKS OF BURGHS—continued.

PLACES Registers kept.	DESCRIPTION of REGISTERS KEPT.	DISTRICT for which Registers provided.	NAME of KEEPER.	Age of Keeper.	Date of Appointment.	Profession or Employment when Appointed.	Whether he still carries on such Profession or Employment.	Salary and Emoluments of Office.	Whence Salary, &c. derived.	Whether Duties performed in Person or by Deputy.	Days and Hours during which Office kept open for Business.	Number of Deeds or Instruments recorded in each Register in the Year 1855.			Cumulo Amount of Fees for Registration during 1855.	Scale of Fees for Recording each Deed or Instrument.	by		
												Register of Sasines.	Register of Deeds.	Register of Protests.					
								£. s. d.							£. s. d.				
		Burgh of Newburgh	William Chrystal	39	30 Mar. 1834	Writer	Yes	Not stated		In person	Daily, from 9 to 3, and 6 to 8.	16			13 1 4	5 s. per folio, and 7 s. 6 d. for minute; in practice, 5 s. only charged.	Acts Jul cen		
right		Burgh of New Galloway	William H. McLellan	51	29 Sept. 1832	Writer	Yes	Not stated		In person	Every lawful day, from 10 to 4, except Saturday, when shut at 12.					5 s. per folio, and 7 s. 6 d. for minute.			
rwick		Burgh of North Berwick	James Crawford	47	Dec. 1833	Writer to the signet.	Yes	74 17 -	Burgh funds and fees.	Partly both	At all hours when required	17	3		18 3 -	- - - Information not stated			
		Burgh of Peebles	John Bathgate	46	15 Aug. 1853	Writer	Yes	80 - -	Fees	In person	Daily, from 10 to 4, and 7 to 8, except Saturday, when shut at 1.	24			25 - -	2 s. per sheet, and 7 s. 6 d.			
		Burgh of Perth	Archibald Reid William Greig	54 56	27 Feb. 1837 6 July 1848	Writer Writer	Yes Yes	{ Not stated. See fees of registration }		In person In person.	Daily, from 10 to 3, and 6 to 8, except Saturday, when shut at 3.	68	6		67 17 6	In registration of sasines, 5 s. per sheet; deeds, 1 s. 6 d. per sheet; protests, 2 s. 6 d., including extract.	Mag		
m		Burgh of Pittenweem	John Bowman	42	1 July 1851	Writer	Yes		Not stated. See fees of registration.		In person	Daily, from 10 to 4, and 6 to 8, except Saturday, when shut at 1.	22			13 12 6	5 s. per folio	Use	
		Burgh of Peterhead	William Alexander	-	The registers for this burgh are not taken advantage of.														
ry		(Return not received.)																	
		Burgh of Renfrew	George Hutchison	51	1828	Writer	Yes	Not stated. See fees of registration.		In person	Daily	40		1	31 15 -	5 s. per folio	Mag		
		Burgh of Rothesay	John Wilson	46	26 April 1852	Writer	Yes	Not stated. See fees of registration.		In person	Daily, from 10 to 7	54	1		51 13 6	6 s. per folio	Acts		
		Burgh of Rutherglen	George Crawford	60	1822	Writer	Yes	135 9 10	Fees	Partly both	Daily, from 10 to 8, except Saturday, when shut at 3.	41			Not distinguishable. See other emoluments.	In register of deeds, 2 s. 6 d. per sheet.	Not		
ws		Burgh of St. Andrew	Stuart Grace William Yooles	33 50	30 Sept. 1844	Writer	Yes	20 - - of salary; other emoluments not stated.	Burgh funds	In person	Daily, from 10 to 3, and 6 to 8, except Saturday, when shut at 1.	13			8 19 6	2 s. 6 d. first sheet, and 1 s. 6 d. for every other; and 7 s. 6 d. for minute.	Act Jul D		
		Burgh of Sanquhar	John W. Macqueen	57	1828	Writer	Yes	20 10 -	Burgh funds and fees.	In person	Daily, from 10 to 2, and 3 to 7, except Saturday, when shut at 2.	4			1 2 6	2 s. 6 d. per sheet	Use		
		Burgh of Selkirk	Peter Rodger	52	1 Oct. 1828	Writer	Yes	Not stated		In person	Daily, from 10 to 3, and 6 to 8, except Saturday, when shut at 2.	12	1	Joined with deeds.	5 10 -	2 s. 6 d. per sheet	Me		
		Burgh of Stirling	William Galbraith	64	19 Jan. 1820	Writer	Partly	135 9 3	Fees	Partly both	Daily, from 10 to 5, and 7 to 8, except Saturday, when shut at 2.	61	1		Not distinguishable. See other emoluments.	In register of deeds, 2 s. 6 d. per sheet.	In u A J Ac		
		Burgh of Stranraer	William Black	42	4 Nov. 1842	Writer	Yes	8 8 - salary; other emoluments not stated.	Burgh funds	In person	Daily, from 10 to 8	16	3	Joined with deeds.	27 8 -	In register of sasines, 6 s. per folio, and 7 s. 6 d. for certificate. In register of deeds, 1 s. 6 d. per sheet, and 1 s. per sheet for extract.			
		Burgh of Tain	H. M. Taylor	45	1840	Writer	Yes	Not stated		In person	Daily, from 10 to 4, and 6 to 8.	6			3 8 -	In register of sasines, 4 s. per sheet; and 2 s. 6 d. for each protest.	Use		
and Wig-		Burgh of Whithorn	George C. Black	36	4 Nov. 1853	Writer	Yes	13 13 - of salary; other emoluments not stated.	Burgh funds	Partly both	Daily, from 10 to 3, and 6 to 8.	3			3 2 6	5 s. per folio, and 2 s. 6 d. for certificate.	Use		
		Burgh of Wigtown	William Carson	48	27 Oct. 1835	Writer	Yes	16 14 -	Fees	In person	Daily, from 10 to 8	11			13 4 6	5 s. per folio, and 2 s. 6 d. for certificate.	Use		

Note.—The fees of registration of sasines are frequently not charged separately. The town clerks are entitled to frame the sasines as well as to register them; and one charge is consequently often made for the whole.

III.—PARTICULAR REGISTERS OF SASINES, REVERSIONS, &c.

PLACE at which Register kept.	DESCRIPTION of REGISTERS KEPT.	DISTRICT for which Register provided.	NAME of KEEPER.	Age of Keeper.	Date of Appointment.	Profession or Employment when Appointed.	Whether still carries on such Profession or Employment.	Salary and Emoluments of Office.	Whence Salary, &c. derived.	Whether Duties performed in Person or by Deputy.	Days and Hours during which Office kept open for Business.	Number of Deeds or Instruments recorded in 1855.	Cumulo Amount of Fees for Registration in 1855.	Scale of Fees for recording each Deed or Instrument, in 1855.	
Aberdeen - -	Particular register of sasines, rever- sions, instruments of resignation <i>ad remanentium</i> , &c.	Counties of Aberdeen and Kin- cardine.	Newell Burnett - -	52	29 May 1826	Advocate in Aber- deen.	Yes - - -	£. s. d. 611 11 -	Fees - -	Partly both -	Daily, from 10 to 4, and 6 to 8 -	406	£. s. d. 611 11 -	3s. per page of record, and 7s. 6d. for minuting and certifying each deed.	Ac
Dumbarton - -	- - - -	Counties of Argyll, Bute, and Dumbarton.	H. W. Campbell - -	74	28 Mar. 1810	Writer - -	No - - -	591 5 -	Fees - -	In person -	Daily, from 10 to 4, and 6 to 8, ex- cept Saturday, when shut at 2.	437	591 5 -	- - - ditto - - -	-
Ayr - - -	- - - -	County of Ayr - - -	David Shaw - - -	67	15 June 1821	Writer to the Signet.	Yes - - -	708 - -	Fees - -	Partly both -	Daily, from 10 to 8, except Satur- day, when shut at 1.	629	708 - -	- - - ditto - - -	-
Banff - - -	- - - -	County of Banff - - -	George Bannerman -	41	29 Dec. 1854	Solicitor - -	Yes - - -	18 17 7	Fees - -	In person -	Daily, from 10 to 4, and 6 to 8 -	19	18 17 7	- - - ditto - - -	-
Lauder - - -	- - - -	County of Berwick and Bailiary of Lauderdale.	Robert Romanes - -	29	5 May 1852	Writer - -	Yes - - -	168 15 6	Fees - -	In person -	Daily, from 9 to 4, and 6 to 8, except Saturday, when from 10 to 2.	152	168 15 6	- - - ditto - - -	-
Wick - - -	- - - -	County of Caithness - - -	James McKenzie - -	43	27 April 1847	Writer - -	Yes - - -	70 14 6	Fees - -	In person -	Daily, from 10 to 4, and 6 to 8, except Saturday, when shut at 12.	53	70 14 6	- - - ditto - - -	-
Dumfries - -	- - - -	County of Dumfries and Stewartry of Kirkcudbright.	William Goldie - -	65	4 Nov. 1826	Writer - -	No - - -	232 17 6	Fees - -	In person -	Daily, from 10 to 3, and 6 to 8 -	209	232 17 6	- - - ditto - - -	-
Edinburgh - -	- - - -	County of Edinburgh, and Consta- bularies of Haddington, Linlith- gow, and Bathgate.	Alexander Pringle - -	65	12 Dec. 1845	Advocate - -	No - - -	1,000 - -	Exchequer -	Partly both -	Daily, from 10 to 4, except Satur- day, when shut at 12.	1,823	2,962 2 6	- - - ditto - - -	-
Elgin - - -	- - - -	Counties of Elgin, Forres, and Nairn.	Arthur Duff - - -	57	June 1821	Sheriff clerk of Elgin.	Yes - - -	99 6 6	Fees - -	Partly both -	Daily, from 10 to 4, and 6 to 8 -	75	99 6 6	- - - ditto - - -	Note.—This register is as keeper of both th
Cupar - - -	- - - -	County of Fife - - -	Thomas Shaw - - -	72	July 1847	Writer - -	No - - -	466 19 6	Fees - -	In person -	Daily, from 10 to 3 ½, and from 6 to 8.	457	466 19 6	- - - ditto - - -	-
Dundee - - -	- - - -	County of Forfar - - -	Sir William Chalmers -	The commission by which the keeper of this Register acts is a Royal Charter under the Great Seal of Scotland, dated the 30th May, registered in Edinburgh on 19th June 1800. It appoints the late William Chalmers and his son, William Chalmers, and the longest liver of them, to that office, with full power to perform the duties thereof either personally or by deputies. At that time the son had no profession; but at the death of his father on 2d August 1817, the said office became solely vested in him. The present incumbent, now Sir William Chalmers, has since that date performed the functions of the office by deputies.				658 11 -	Fees - -	By deputy -	Daily, from 10 to 4, and 5 to 7, except Saturday, when shut at 2.	483	658 11 -	- - - ditto - - -	-
Inverness - -	- - - -	Counties of Inverness, Ross, Cro- marty, and Sutherland.	Æneas Macintosh - -	Information not given.	Jan 1836	Information not given.	Information not given.	Information not given.	Fees - -	Partly both -	Daily, from 10 to 5, and 7 to 9 -	83	Information not given.	- - - ditto - - -	-
Kinross - - -	- - - -	County of Kinross - - -	John W. Williamson -	61	28 Jan. 1839	Writer - -	Partly - -	24 5 -	Fees - -	In person -	Daily, from 10 to 3 - - -	19	24 5 -	- - - ditto - - -	-
Hamilton - -	- - - -	County of Lanark, exclusive of Glasgow and Barony thereof, and Burgh of Lanark.	Richard Vary - - -	49	21 July 1852	Writer - -	Yes - - -	515 - -	Fees - -	In person -	Daily, from 10 to 5 - - -	398	515 - -	- - - ditto - - -	-
Kirkwall - -	- - - -	County of Orkney - - -	W. H. Fotheringham -	58	June 1820	Writer - -	Partly - -	62 2 -	Fees - -	In person -	Daily, from 10 to 3, and 6 to 8 -	52	62 2 -	- - - ditto - - -	-
Lerwick - -	- - - -	County of Shetland - - -					Ditto - -	17 18 6	Fees - -	By deputy -	Daily, from 10 to 4, and 7 to 10	17	17 18 6	- - - ditto - - -	-
Perth - - -	- - - -	County of Perth - - -	John Kemp - - -	41	Feb. 1854	Writer - -	Yes - - -	378 19 -	Fees - -	In person -	Daily, from 10 to 4, and 6 to 8 -	297	378 19 -	- - - ditto - - -	-
Kelso - - -	- - - -	Counties of Roburgh, Selkirk, and Peebles.	George Main - - -	58	Dec. 1849	Writer - -	Partly - -	412 11 -	Fees - -	Partly both -	Daily, from 9 ½ to 5, except Satur- day, when shut at 1.	306	412 11 -	- - - ditto - - -	-
Glasgow - - -	- - - -	County of Renfrew and Regalities of Glasgow and Paisley.	Thomas Graham and Thomas Hill (jointly) -	63 43	10 Aug. 1836 - ditto -	Writer to the Signet Writer - -	No - - - No - - -	4,194 15 -	Fees - -	Personally -	Daily, from 10 to 8 - - -	2,344	4,194 15 -	- - - ditto - - -	-
Stirling - - -	- - - -	Counties of Stirling, Clackmannan, and Stewartry of Monteith.	Robert Cunor and Alexander Boyd (jointly) -	53 52	- - - 7 June -	Conveyancer, &c. Writer - -	Yes - - - Yes - - -								
Wigtown - -	- - - -	County of Wigtown - - -	James McLean - - -	42	July 1851	Writer - -	Yes - - -	25 16 -	Fees - -	Partly both -	Daily, from 10 to 3, and 6 to 8, except Saturday, when shut at 3.	27	25 16 -	- - - ditto - - -	Note.—The keepers 8 & 9 And since The i

IV.—GENERAL REGISTERS.

NAME OF KEEPER.	AGE of KEEPER.	DATE OF APPOINTMENT.	Profession or Employment when appointed.	Whether he still carries on such Profession or Employment.	Salary and Emoluments of Office.	Whence Salary, &c. derived.	Whether Duties performed in Person or by Deputy.	DAYS AND HOURS DURING WHICH OFFICE KEPT OPEN FOR BUSINESS.	Number of Deeds or Instruments recorded in each Register respectively in Year 1855.	Cumulo Amount of Fees for Registration in 1855.	Number of Assistants and Clerks employed in keeping each Register.	Cumulo Amount of their Salaries and Emoluments.	SCALE OF FEES FOR RECORDING EACH DEED OR INSTRUMENT.	Authority by which Fees are fixed and exigible.	Whether any and what additional Fees since passing of Act 10 & 11 Vict.	Whether Salaries or Allowances to Engrossing clerks increased.
Pringle	65	12 December 1845	Advocate	No	£. s. d. 1,000 - -	Exchequer	In person	Daily from 10 to 4, except Saturday, when shut at 12.	2,564	£. s. d. 4,775 2 -	1 assistant - 3 salaried clerks 11 engrossing clerks.	£. s. d. 1,184 11 1 1,125 - 6 2,309 11 7	3 s. per page of record, and 7 s. 6 d. for minuting and certifying deed.	Acts of Sederunt: 10 July 1811. 21 Dec. 1849. 13 Dec. 1851.	6 d. per page of record, and 7 s. 6 d. for re-writing and certifying deed.	6 d. allowed for engrossing certificate of deed.
The General Register is conjoined with the Particular Register for Edinburgh under one keeper. The salaries and allowances to engrossing clerks here stated are applicable to both the General and Particular Registers. The sum paid to engrossing clerks for the General Register in 1855 was 699 l. 14 s., and for the Particular Register 425 l. 6 s. 6 d.																
John Kinloch	58	5 March 1851	Assistant keeper	No	452 11 4	Fees	In person	Daily from 10 to 3, except Saturday, when shut at 1.	1,538	1,556 - -	2 assistants 6 clerks	602 8 8 500 - -	In register of deeds, 1st sheet, 3 s. 8 d.; 2d sheet, 2 s. 4 d.; every other, 2 s. 4 d.	50 Geo. 3, c. 112	None	None
James Macdonald	55	1845	Advocate	No	170 19 10	Fees	In person	Daily from 10 to 4, except Saturday, when shut at 1.	30	170 19 10	1 clerk	30 12 -	6 s. 1 1/2 d. per sheet, and 21 s. for certificate of registration.	Court of Session	None	None.
James Mackenzie	46	Appointed keeper of register of hornings, inhibitions, and interruptions, 6 May 1844, and adjudications 7 December 1846, in terms of 1 & 2 Vict. c. 118.	Writer to the signet.	Yes	600 - -	Exchequer	In person	Daily during sittings of Court of Session, from 10 to 12 and 2 to 4, except Saturday, when from 10 to 12, and during vacation from 10 to 12 and 2 to 3, and on Saturday from 10 to 12.	504 386 296 1	117 13 - 68 15 6 44 8 - - 5 -	1 clerk - 1 clerk -	48 6 - - 21 9 - -	2 s. per sheet, except abbreviates of sequestration; 1 s. each in register of inhibitions and adjudications. 10 s. 2 d. for one sheet, and 3 s. 6 d. every other. 2 s. per sheet 1 s. per sheet	Not stated	None	None.
James McBean	78	5 June 1847	Writer to the signet.	Yes	90 16 4	Fees	In person	Daily from 10 to 4	23	16 1 -	1 clerk	About 10 - -	Ministers' presentations, 5 s. Commissions to various offices, from 10 s. 6 d. to 5 l. 5 s., and upwards, according to value of appointment. The registration fees of grants or gifts from the Crown are charged in same manner.	Immemorial usage	None	None
James McNeal	52	24 March 1843	Writer to the signet.	Yes	600 - -	Exchequer	Partly both	Daily from 10 to 3, except Saturday, when 10 to 12.	65 44 920 24 12 13 2 35 1,559 2,316 379	2,135 14 1 being the total amount of fees from every source received in Chancery; but it is impossible to distinguish the amount for registration.	2 deputes, who discharge duties gratuitously. 2 salaried clerks 4 engrossing clerks.	- 750 - - 570 6 - 1,320 6 -	The Director of Chancery reports, that "It is impossible to give any scale of charges for the business done in Chancery, as each description of writ issuing therefrom has its own distinct scale of charge. In some cases, the contents of the deed affect the amount of fees charged for it; while in others, the scale of charge is to a certain extent determined by marks affixed to the warrants in other departments over which the director has no control."	Exchequer, except proceedings under the Service of Heirs Act, which are fixed by Acts of Sederunt, 14 July 1847, and 17 November 1849.	None	None

APPENDIX, No. 1.

FEEs Scheduled in Act 1 & 2 Vict. c. 119, to be charged by Sheriff Clerks for Recording and Searching, &c., in Sheriff Court Registers.

	£.	s.	d.
Recording hornings, inhibitions, interdictions, lawburrows, with their executions, discharges, and other writings, recorded in the Registers of Hornings and Inhibitions, per sheet	-	-	10
First or subsequent extracts thereof, when required, per sheet	-	-	9
Recording bonds, tacks, dispositions and other writings in the Register of Deeds and Probative Writs, per sheet	-	-	9
First extracts of such deeds or writings, when required, per sheet	-	-	6
Subsequent extracts, per sheet	-	-	9
Recording protests on bills, including extract	-	1	3
Subsequent extracts	-	-	9
Searching the Record of Hornings or Inhibitions, including Minute Book, each year or part of a year	-	-	3
In all not exceeding	-	3	9
Searching for deeds recorded for the first year or part of the year specified	-	-	6
Every additional year	-	-	3
Certificate of search, if required	-	1	3
Inspection of records when a party or his agent makes the search, each Record Book and corresponding Minute Book	-	1	3

APPENDIX, No. 2.

WITH regard to searches for Incumbrances, the following Report has been received from the Deputy Clerk Register :—

1. *Mode in which Searches are made and Certificates of Search obtained.*

Searches are conducted in the department of the Lord Clerk Register by the public themselves, by their agents, or, in the option of parties, by four officers, recently appointed official searchers, by Treasury Minute, dated 27th September 1853. The mode in which the business of the official searchers is conducted will be found specified in the regulations sanctioned by the Treasury for their guidance on 17th January 1854, a copy of which, marked (No. 1), is hereto annexed and referred to.

2. Form of Official Certificate.

The form of certificate is the following:—

“ Searched the Register of from the day of in
“ the year to the day of in the year and * found
“ as above.” (signed) “ A. B.”

* Or, "found no deed affecting the lands before described."

* Or, "found no inhibition (or adjudication, as the case may be) against the persons during the periods before specified."

3. *Scale of Fees for allowing a Search to be made.*

This inquiry is understood to have reference to the fees exigible in the Lord Clerk Register's department, upon the use of the registers required in the course of a search. These fees are equally exigible whether the search be conducted by parties themselves, by their agents, or by the official searchers, on their employment. The scale of these fees is regulated by a table prepared by the Commissioners, under the Act 3 Geo. 4, c. 62, an excerpt from which, in so far as it relates to searches, and marked (No. 2), is hereto annexed and referred to.

4. *The Fees for an Official Search.*

By this inquiry is understood the fees exigible on account of the official searchers, in respect of the work performed by them. These fees are regulated by a table, sanctioned by the Treasury on 17th January 1854, a copy of which, marked (No. 3), is hereto annexed and referred for. The salaries of the official searchers and of their clerks, and the incidental expenses connected with their department, are defrayed from the produce of this table of fees in terms of the Treasury Minute before mentioned, dated 27th September 1853.

5. *Expense of a full Official Search for 40 Years against Subjects in Glasgow and the Proprietors thereof.*

The account hereto annexed and referred to, marked (No. 4), will fully answer this inquiry. It may be mentioned, however, that the account includes both the fees exigible in respect of the use of the records, and those chargeable on account of the searchers, for conducting the investigation and furnishing the certificates. It further includes certain small fees chargeable upon searches made in the portion of the records not transmitted at the date of search to the Lord Clerk Register's office.

(signed) W. P. Dundas,
Deputy Clerk Register.

(No. 1.)

COPY REGULATIONS in the Searchers' Department, General Register House.

1. That the searchers shall be under the control and directions of the Lord Clerk Register, and the Deputy Clerk Register.

2. That every order for a search shall be given first to the Deputy Keeper of the Records, by an agent to whom reference can be made for any explanations or information which may be found requisite in the course of the search, and who shall be responsible for the fees of the search.

3. That a memorandum or note of each such order shall be made by the Deputy Keeper of the Records, when he receives it in a book to be kept by him for that purpose, and that he shall direct the searches to be made by the searchers in rotation, or as nearly so as the state of the business in their hands will admit of.

4. That in the event of an agent requiring a search to be conducted by a particular searcher, an entry to that effect shall be made by the Deputy Keeper of the Records in the book before-mentioned, and shall be given heed to by him in the distribution of the work; but if the particular searcher so selected shall from the state of the business in his hands, be unable to proceed with the search within a reasonable time, then the Deputy Keeper of the Records shall be at liberty, on intimating that circumstance to the agent requiring the search, and receiving his assent, to direct the search to be made by any of the other searchers. If the agent nevertheless continues his wish for the services of a particular searcher, the Deputy Keeper of Records is to employ that searcher so soon as the business before it on the list is concluded.

5. That on the completion of a search, the document shall be copied and handed over by the searcher, accompanied with a note of the fees chargeable to the Deputy Keeper of the Records to be by him issued to the employing agent.

6. That the Deputy Keeper of Records shall examine each note of fees given to him by the searchers, and ascertain that they are charged in conformity with the table, and shall receive payment of the same before the document to which they refer is delivered up.

7. That the Deputy Keeper of the Records shall enter every sum of money so to be received by him, and a short note of the services for which they are paid in a book to be kept by him for that purpose, and shall pay the salaries of the searchers quarterly out of the monies in his hands, and shall render a separate account of his intromissions with the funds to the Queen's and Lord Treasurer's Remembrancer, along with the other accounts of the Lord Clerk Register's department.

8. That the searchers to be appointed under the authority of the Minute of my Lords, shall not be at liberty to make searches on their own account or in any other manner than that prescribed in these regulations.

(signed) W. P. Dundas,
Deputy Clerk Register.

(No. 2.)

TABLE of FEES for Searches of Incumbrances made at General Register House.

		Per Year.
		£. s. d.
I. Searches in General Register of Sasines:		
For Searches in General Register of Sasines, the Rate of Charge for searching shall be the following for each and every such Search:		
1. When the subjects of search are situated in one or other of the counties following, viz.: Banff, Bute, Caithness, Clackmannan, Cromarty, Edinburgh, Haddington, Linlithgow, Nairn, Peebles, or Sutherland - - - - -		- 1 -
2. When the subjects of search are situated in one or other of these counties, viz.: Aberdeen, Argyll, Ayr, Banff, Berwick, Dumbarton, Dumfries, Elgin, Inverness, Kincardine, Kinross, Kirkcudbright, Orkney and Shetland, Ross, Roxburgh, Selkirk, Stirling, or Wigton - - - - -		- 1 6
3. When the subjects of search are situated in one or other of these counties, viz.: Fife, Forfar, Lanark, Perth, or Renfrew - - -		- 2 -
4. When the subjects of search are situated in more than one county, there shall be charged for searching an additional 6 d. per year in respect of the second county, a similar fee of 6 d. in respect of the third, and so on; but in no case shall the rate for searching the General Register of Sasines exceed 3 s. per annum.		
II. Searches in Particular Registers of Sasines:		Rate per Year Searched.
For Searches in each of the Particular Register of Sasines after specified, the Rates of Charge for searching shall be the following for each and every such Search:		£. s. d.
1. Particular register for Aberdeen and Kincardine, when subjects are situated in one or other of said counties - - - - -		- 1 6
When subjects are situated in both counties - - - - -		- 2 -
2. Particular register for Argyll, Bute, and Dumbarton, when subjects are situated in each of the three counties - - - - -		- 2 -
When subjects are situated in each of the three counties - - -		- 2 -
When the subjects are situated in any two of the said counties or in Argyll or Dumbarton alone - - - - -		- 1 6
When the subjects are situated in Bute alone - - - - -		- 1 -
3. Particular register for Ayr - - - - -		- 1 6
4. Particular register for Banff - - - - -		- 1 -
5. Particular register for Berwick - - - - -		- 1 -
6. Particular register for Caithness - - - - -		- 1 -
7. Particular register for Dumfries and Kirkcudbright:		
When the subjects are situated in one or other of said counties -		- 1 6
When the subjects are situated in both of said counties - - -		- 2 -
8. Particular register for Elgin and Nairn:		
When the subjects are situated in one or other of said counties -		- 1 -
When the subjects are situated in both counties - - - - -		- 1 6
9. Particular register for Edinburgh, Haddington and Linlithgow (exclusive of searches against subjects lying in the towns of Edinburgh and Leith):		
When the subjects are situated in each of the three, or in any two of the said counties - - - - -		- 2 6
When the subjects are situated in Edinburgh only - - - - -		- 2 -
When the subjects are situated in Haddington only - - - - -		- 1 6
When the subjects are situated in Linlithgow only - - - - -		- 1 -
10. Particular register for Fife - - - - -		- 1 6
11. Particular register for Forfar - - - - -		- 1 6

	Rate per Year Searched.
12. Particular register for Inverness, Ross, Sutherland, and Cromarty :	
When the subjects are situated in one or other or both of the coun- ties of Inverness and Ross - - - - -	£. s. d. - 1 6
When the subjects are situated in one or other of the counties of Cromarty or Sutherland - - - - -	- 1 -
When the subjects are situated in more than two of said counties	- 2 -
13. Particular register for Kinross - - - - -	- 1 -
14. Particular register for Lanark - - - - -	- 2 -
15. Particular register for Orkney and Shetland - - - - -	- 1 6
16. Particular register for Perth - - - - -	- 1 6
17. Particular register for Roxburgh, Selkirk, and Peebles :	
When the subjects are situated in each of the three counties - -	- 2 -
When the subjects are situated in any two of said counties, or in the county of Roxburgh only - - - - -	- 1 6
When the subjects are situated in one or other of the counties of Selkirk and Peebles - - - - -	- 1 -
18. Particular register for Renfrew (exclusive of searches against subjects lying in the barony and regality of Glasgow in the parish of Govan or Gorbals, and towns of Greenock and Paisley) - - - - -	- 2 -
19. Particular register for Stirling and Clackmannan :	
When the subjects are situated in both counties - - - - -	- 2
When the subjects are situated in Stirling alone - - - - -	- 1 6
When the subjects are situated in Clackmannan alone - - - - -	- 1 -
20. Particular register for Wigton - - - - -	- 1 -

General Regulation applicable to Searches in the Particular Register
of Sasines.

When a search in any of the particular registers of sasines is attended with more than ordinary difficulty, arising from complexity in the titles of the subjects, from the indefinite nature of the description of the lands; from the subjects consisting of several separate parcels, from their being situate in a parish in which property is much subdivided or in several separate parishes, additional rates of 3 *d.*, 6 *d.*, 9 *d.*, and 1 *s.* per year, may be charged in proportion to the amount of difficulty experienced; but in no case shall these additional rates, together with the rates above prescribed for searching each particular register, be allowed to exceed 3 *s.* per year, searched.

III. Searches in Particular Register of Sasines, against subjects
situated in Towns :

For Searches in the Particular Register of Sasines, against subjects situated in any of the following Towns, the rate of charge for searching shall be the following; for each and every such search :

1. Edinburgh or Leith - - - - -	- 2 6
And if the subjects be situated in three or more separate streets -	- 3 -
2. Glasgow Barony parish, or parish of Govan or Gorbals - - - - -	- 2 -
And if the subjects be situated in three or more separate streets -	- 3 -
3. Greenock or Paisley - - - - -	- 2 -

IV. Searches in the Registers of Adjudications and Inhibitions :

For Searches in the Register of Adjudications, and in the Registers of Inhibitions (general and particular), the rate of charge for searching shall be the following, for each and every such search :

When the number of parties searched against is under four -	- - 3
Four and not exceeding six - - - - -	- - 6
And for every three additional names above six, a further fee of	- - 3

V. Searches in the Register of Entails, and Register of Interruptions:

For every Search in the Register of Entails, or in the Register of Interruptions, the rate of charge for searching shall be 6 *d.* per year.

£. s. d.

VI. For short Searches or continuation of former Searches for short periods:

- | | |
|--|--------|
| 1. For each search or continuation in all the usual registers, embracing a period not exceeding one month, there shall be charged a fee of - | - 10 6 |
| 2. For each search or continuation in all the usual registers exceeding one, but not exceeding six months, there shall be charged a fee of - | - 15 - |
| 3. For each search or continuation in all the usual registers exceeding six, but not exceeding 18 months, there shall be charged a fee of - | - 17 6 |
| 4. For each search or continuation in all the usual registers exceeding 18 months, but not exceeding four years, there shall be charged a fee of - - - - - | 1 1 - |

Charges for copying fees to be made at the rate of 1 *s.* per sheet of 300 words. Though any single report of a search does not contain 300 words, the same to be charged for as one sheet.

Additional Regulation.

That half fees only shall be charged for searches connected with properties under the value of 500*l.*, evidence of the value to the satisfaction of the Deputy Clerk Register being produced before such abatement can be made. But the abatement not to extend to the fees payable for the use of the records levied under the authority of the Act 3 Geo. 4, c. 62, which are accounted for to the Crown; and

That the fees established under the authority of the Act 3 Geo. 4, c. 62, for the use of the Public Records, to make searches in them, a copy of which also accompanies this, shall continue to be levied under the modification that no fee shall be charged under the third article of the second head of the table for inspection of Indices of Reference to the Printed Abridgment of Seisins.

(signed) *W. P. Dundas,*
Deputy Clerk Register.

(No. 3.)

EXCERPT from TABLE of FEES in His Majesty's General Register House, as regulated by the Right Honourable the Commissioners appointed to that effect by Act of Parliament, 3 Geo. 4, c. 62.

Head II. Inspection of Minute Books and Indexes of Public Records.

1. For searches in the Minute Books or Indexes of each class of the Public Records, there shall be charged the following fees for each and every such search, viz:
 - (1.) For any period under one year, a fee of 2*s.* 6*d.*
 - (2.) For any period extending from one year to ten years inclusive, a fee of 5*s.*
 - (3.) For any period extending from 11 to 40 years inclusive, a fee of 10*s.*
 - (4.) For any periods exceeding 40 years, a further fee at the same rate as the preceding.
2. For inspection of the printed Chronological Abridgment of the Registers of Seisins General and Particular, subdivided into county arrangement, there shall be charged the following fees, viz:
 - (1.) For any period, if not more than one year, a fee of 5*s.*
 - (2.) For any period extending from one year to ten years inclusive, a fee of 10*s.*
 - (3.) For any period extending from 11 to 40 years inclusive, a fee of 1*l.*
 - (4.) For periods exceeding 40 years, a further fee at the same rate as the preceding.

* * * * *
4. For inspection of the Alphabetical Indexes of the Register of Abbreviates of Adjudication or of the Registers of Inhibition, General and Particular, each a fee of 10*s.*

(No. 4.)

ACCOUNT of the EXPENSE attending a full Official Search for 40 Years in regard to Incumbrances on Land and Writs affecting Land, or the power of disposing it in the General Registers at Edinburgh and the Particular Registers at Glasgow, respectively; also in the Register of Adjudications and General and Particular Registers of Inhibitions, respectively.

I. Fees of searching, viz.:		
Fees of Books:		£. s. d.
10s. - In 1. General Register of Sasines, 40 years, at 2s. per year -		4 - -
10s. - „ 2. Particular Register of Sasines, 40 years at 2s. per year		4 - -
10s. - „ 3. Register of Adjudications, 40 years, at 3d. per year -		- 10 -
10s. - „ 4. General Register of Inhibitions, 40 years, at 3d. -		- 10 -
10s. - „ 5. Particular Register of Inhibitions, 40 years, at 3d. -		- 10 -
Sum Fees of searching - - -		9 10 -
II. Writing fees of search, say four sheets, at 1s. per sheet - - -		- 4 -
III. Fees of books at General Register house:		
1. Fees of books on registers above specified - - - - -		2 10 -
Fees paid at different offices, viz.:		s. d.
1. Sasine office - - - - -		2 6
2. Horning office - - - - -		5 -
		- 7 6
TOTAL FEES - - - £.		12 11 6

N. B. It may be explained that a full official search for 40 years in the registers above-mentioned can only be obtained in the Lord Clerk Register's office at Edinburgh, the volumes of the several records being transmitted, as they are filled up, to that office.

(signed) *W. P. Dundas,*
Deputy Clerk Register.

REGISTERS (SCOTLAND).

RETURN of all the RECORDS or REGISTERS,
General and Particular, in *Scotland*, other than
Books of Courts, for the Registration of Deeds,
Sasines, Inhibitions, Adjudications, Protests,
and every other Legal Instrument or Writ;
&c.

(*Mr. Dunlop.*)

Ordered, by The House of Commons, to be Printed,
25 July 1856.

398.

Under 8 oz.

RURAL POLICE (SCOTLAND).

RETURN to an Address of the Honourable The House of Commons,
dated 23 May 1856 ;—for,

A “RETURN of the Number of RURAL POLICE in each County in *Scotland* ;
Date when Established ; Salaries ; the Annual Cost to each County for the
Years 1853, 1854, and 1855 ; Value of Property in each County ; and Rate
of Assessment—to be made out in the following Tabular Form :

Name of the County, and Police when established..	Area of County in Square Miles.	Population of County, exclusive of Burghs, having Police Establishments.	Number of Police employed.					Salaries.					Annual Cost.			Annual Value of Assessable Property as per Valuation Roll of 1855.	Rate of Assessment per £. on the Valued Rental of the County.
			Chief Officers.	Inspectors.	Serjeants.	1st Class Constables.	2d Class Constables.	Total.	Chiefs.	Inspectors.	Serjeants.	1st Class.	2d Class.	1853.	1854.	1855.	

(Mr. Cowan.)

Ordered, by The House of Commons, to be Printed,
25 July 1856.

RETURN of the Number of RURAL POLICE in each County in *Scotland*; Date when Established; Salaries; and Rate of

C O U N T Y.	Date when Police Established.	Area of County in Square Miles.	Population of County, exclusive of Burghs, having Police Establishments.	Number of Police employed.							S A L A R I E S.								
				Chief Officers.	Inspectors.	Serjeants.	1st Class Constables.	2d Class Constables.	TOTAL.		Chiefs.			Inspectors.			Serjeants.		
Aberdeen - - -	1840 : April -	1,985	132,485	1	1 clerk	-	11	29	42		£.	s.	d.	£.	s.	d.	£.	s.	d.
											263	2	-	55	-	-	-	-	-
Argyll - - - -	1840 : April 30	3,800	89,298	1	-	1	24	-	26		185	-	-	-	-	-	42	10	-
Ayr - - - -	1841 -	1,016	142,542	1	-	3	9	16	29		200	-	-	-	-	-	59	16	-
Banff - - - -	1840 -	686	46,474	1	-	-	9	-	10		132	-	-	-	-	-	-	-	-
Berwick - - - -	1840 -	483	36,297	1	-	-	8	-	9		260	-	-	-	-	-	-	-	-
Bute - - - -	none -	171	16,608	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-
Caithness - - -	1840 -	712	31,962	1	-	-	1	2	4		69	2	4	-	-	-	-	-	-
Clackmannan - -	1840 -	36	22,951	1	-	-	5	-	6		40	-	-	-	-	-	-	-	-
Dumbarton - - -	1840 -	230	28,016	1	-	-	1	12	14		67	12	-	-	-	-	-	-	-
Dumfries - - - -	1840 -	1,120	62,553	1	1	-	2	14	18		260	-	-	70	-	-	-	-	-
Edinburgh - - -	1840 -	397	64,717	1	1	5	6	20	33		* 300	-	-	† 62	-	-	† 50	-	-
Elgin - - - -	1838 -	400	28,371	1	-	1	7	1	10		130	-	-	-	-	-	34	16	-
Fife - - - -	1840 : April 30	503	139,685	1	-	4	6	29	40		250	-	-	-	-	-	60	-	-
Forfar - - - -	1840 : April 3	889	191,264	1	1	2	2	16	22		* 140	-	-	49	16	-	44	4	-
Haddington - - -	1832 -	250	30,055	1	1	-	6	8	16		* 220	-	-	† 54	12	-	-	-	-
Inverness - - -	1841 -	4,256	83,613	1	3	-	20	5	29		200	-	-	40	-	-	-	-	-
Kincardine - - -	1840 : April 1	382	34,598	1	-	-	11	-	12		115	-	-	-	-	-	-	-	-

the Annual Cost to each County for the Years 1853, 1854, and 1855; Value of Property in each County; Assessment.

SALARIES.		ANNUAL COST.			Annual Value of Assessable Property as per Valuation Roll of 1855.	Rate of Assessment per Pound on the Valued Rental of the County.	REMARKS.
1st Class.	2d Class.	1853.	1854.	1855.			
£. s. d. 37 16 -	£. s. d. 35 5 - and 30 - -	£. s. d. 1,785 7 5	£. s. d. 1,829 1 6	£. s. d. 2,015 16 7	£. s. d. 501,183 14 5	-- 1 d. per £. for rogue money and police.	-- The annual cost includes sundry payments to police for apprehend- ing criminals and attending mar- kets, amounting in the years referred to respectively, to 202 l. 1 s. 3 d., 206 l. 9 s. 6 d., and 169 l. 12 s. 1 d.
40 - -	- - -	1,342 15 3	1,402 17 9	1,478 13 8	272,194 14 2	- 1 ½ d.	
41 12 -	39 - -	1,324 8 7	1,396 2 8	1,686 18 1	640,925 19 5	- ¾ d.	
* 36 10 -	- - -	536 11 1	542 4 4	562 3 7	147,297 16 -	-- 14 s. 7 d. ster- ling per 100 l. Scots, for 1855.	* And uniform.
41 12 -	- - -	710 16 -	710 16 -	710 16 -	296,709 8 11 ½	-- Three months' cess.	-- There are, in addition to the numbers here stated, eight parish constables liable to serve when called upon, and the annual cost includes an allowance of 60 l. to them, and also 58 l. for house rent and clothing.
- - -	- - -	- - -	- - -	- - -	- - -	- - -	-- There is a police constable sta- tioned at Port Bannatyne, in the Isle of Bute, and another at Mill- port, in the Isle of Cumbrae, who are paid salaries of 20 l., or thereby, per annum, and receive a suit of clothes annually from funds pro- vided by private individuals; and there are two constables in the Islands of Bute and Arran who attend to police matters in the landward part of these islands, and are paid for and according to the business they perform.
41 12 -	39 - -	204 2 5	220 9 4	222 13 9	83,333 16 -	-- 4 d. on three years' expense.	
36 8 -	- - -	303 4 6	267 12 3	227 3 3	53,993 - -	- 1 ½ d. - -	-- One of the five constables here mentioned does duty partly in Stirlingshire, and part of his ex- pense is borne by said county.
54 12 -	41 12 -	487 9 5	468 2 9	690 9 5	142,430 19 -	- 1 d.	
one at 54 12 - and one at 49 8 -	39 - -	1,085 16 7 ½	1,310 8 5 ½	1,243 9 8	384,475 14 -	-- 11 s. on each 100 merks for rogue money and police.	-- The first class constables are supplied with clothing, and the se- cond class with clothing and free house.
† 42 - -	† 40 - -	2,050 1 8	2,200 19 3	2,296 13 11	416,196 1 1 ½	- 2 d. - -	* With an allowance of 50 l. for a horse and travelling. † With house rent (not exceed- ing 5 l.) and uniform, 2 l. 16 s.
33 12 -	32 8 -	381 13 11	453 - 10	502 2 4	* 11,395 6 8	- 2 d. - -	* This is the old valued rent, the assessment being still levied on that.
43 3 2	41 19 and 39 2 2	2,198 12 11	2,271 5 7	2,386 1 3	493,552 3 -	- - In 1855, 10 s. 7 d. per 100 l. of assess- able annual value.	
41 12 -	39 - -	854 17 -	1,119 - -	1,165 17 11	396,204 7 6	-- 15 of a penny per £.	* With 30 l. for a horse. The population stated includes the population of five royal burghs, only three of which have police establishments. The constables are paid by Exchequer for acting as criminal officers.
† 44 4 -	† 41 12 -	837 - 9	1,024 19 8	1,068 7 10	274,182 - -	- 12 d. - -	* With an allowance of 40 l. for a horse. † With clothing and free houses.
30 - -	18 - - average.	1,043 10 9	1,088 13 -	1,102 10 3	* 73,077 16 2 ½	- not stated -	* This is the old valued rent, the assessment being still levied on that.
32 10 -	- - -	424 10 9	476 1 11	540 2 2	172,191 19 5 ½	5 of a penny.	

RETURN of the Number of Rural Police in each County in *Scotland*; Date when Established

C O U N T Y.	Date when Police Established.	Area of County in Square Miles.	Population of County, exclusive of Burghs, having Police Establishments.	Number of Police Employed.						S A L A R I E S.		
				Chief Officers.	Inspectors.	Sergeants.	1st Class Constables.	2nd Class Constables.	Total.	Chiefs.	Inspectors.	Sergeants.
Kinross - - - -	1837 : 16 May -	77	- - Population in 1851, 8,924	-	-	-	1	3	4	£. s. d.	£. s. d.	£. s.
Kirkcudbright - - -	1839 -	954	36,523	1	-	-	10	1	12	120 - -	- - -	- -
Lanark - - - -	- - -	- - -	- - -	-	-	-	-	-	-	- - -	- - -	- -
Linlithgow - - - -	1840 -	101	30,020	1	-	1	6	-	8	149 15 -	- - -	53 6
Orkney - - - -	none.	-	-	-	-	-	-	-	-	-	-	-
Peebles - - - -	1840 : September	354	10,738	1	-	-	6	-	7	84 - -	- - -	- -
Perth - - - -	1839 -	2,835	115,402	1	-	7	3	25	36	200 - -	- - -	45 14
Renfrew - - - -	1855 : 5 Nov. -	234	66,487	1	*5	-	-	10	16	104 4 -	72 16 and 67 12 -	- -
Ross - - - -	1850 : 11 Nov.	Not stated -	Not stated -	-	1	-	10	-	11	- - -	80 - -	- -
Roxburgh - - - -	1840 -	720	37,136	1	-	1	7	6	15	215 - -	- - -	52 12
Selkirk - - - -	1842 -	266	3,935	1	-	-	6	-	7	75 - -	- - -	- -
Stirling - - - -	1840 -	462	86,000	2	-	-	15	-	17	80 - -	- - -	- -
Shetland - - - -	none.	-	-	-	-	-	-	-	-	-	-	-
Sutherland - - - -	- - Chief officer in 1842, and constables in 1846.	1,754	25,771	1	-	-	2	3	6	60 - -	- - -	- -
Wigtown - - - -	1838 -	511	35,419	-	-	-	2	11	13	- - -	- - -	- -
				26	14	25	195	208	468	3,919' 15 '4	551' 16 -	442 18

Salaries; the Annual Cost to each County for the Years 1853, 1854, and 1855, &c.—*continued*.

SALARIES.		ANNUAL COST.			Annual Value of Assessable Property as per Valuation Roll of 1855.	Rate of Assessment per Pound on the Valued Rental of the County.	REMARKS.
1st Class.	2nd Class.	1853.	1854.	1855.			
£. s. d. 52 — — per annum, or 1 — — per week.	£. s. d. 36 8 — per annum, or 14s. per week, and clothing when required.	£. s. d. 77 19 3	£. s. d. 115 2 6	£. s. d. 173 8 7	£. s. d. 42,978 3 4	- 2½ d. -	- - This assessment included assessments for prison and other county purposes, as well as police. <i>Note.</i> —There were only two policemen in the county in 1853, and part of 1854.
39 — —	10 — —	594 7 4	595 7 2	582 6 2	214,060 — 7	- - 2 d. per £. for general county rate, the proportion for police in 1854 about 1/2.7 per £.	
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - There is no rural police in this county.
48 12 —	- - -	476 16 11	516 2 7	587 19 —	150,814 17 11	- - county assessments collected together; the rate for 1856 was 17s. 1 d. per 100l. sterling.	
— — —	— — —	— — —	— — —	— — —	— — —	— — —	
*39 — —	- - -	342 3 11	365 7 —	382 11 11	79,484 — —	- - paid from rogue money, which in 1855 was 18s. per 100 l. Scots valuation.	* With uniform.
39 — —	25 5 6	1,928 10 2	2,008 18 1	2,038 5 7	672,026 16 9	- - 5s. 6 d. per 100l. sterling.	- - The “annual cost” includes incidentals, such as clothing, station house rents, &c.
- - -	†41 12 —	- - -	not yet ascertained	- - -	282,666 1 11	- ¾ d. -	* Detective officers. † With clothing.
31 10 —	- - -	- - -	information not received.	- - -	- - -	- - -	
41 12 —	36 8 —	961 4 —½	895 — 4½	807 1 11	315,171 8 3½	- 1 ⅓ d.	
41 16 —	- - -	359 2 2	351 12 6	342 8 6	43,654 2 —	- 1 d.	
39 — —	- - -	620 — —	700 — —	700 — —	319,185 — —	- - 1 d. on old valuation.	
— — —	— — —	— — —	— — —	— — —	— — —	— — —	
40 — —	30 — —	255 10 —	255 10 —	*255 10 —	46,789 — —	- - Assessed for along with rogue money.	* Including 25 l. 10 s. per annum for clothing, &c.
80 — — and 45 — —	35 — —	501 6 2	499 11 10	527 3 9	153,124 6 6	- - 1¾ d. sterling per 1 l. Scots.	
1,185 13 2	654 4 —	21,609 19 8	22,969 4 10	24,123 6 6			

John C. Brodie,
Crown Agent for Scotland.

RURAL POLICE (SCOTLAND).

RETURN of the Number of Rural Police in each County in *Scotland*; Date when Established; Salaries; the Annual Cost to each County, for the Years 1853, 1854, and 1855; Value of Property in each County; and Rate of Assessment.

(*Mr. Cowan.*)

*Ordered, by The House of Commons, to be Printed,
25 July 1856.*

400.

Under 1 oz.

BOARD OF MANUFACTURES (SCOTLAND).

RETURN to an Address of the Honourable The House of Commons,
dated 6 March 1856;—for,

A “RETURN of the ANNUAL INCOME received by the BOARD of TRUSTEES for MANUFACTURES in *Scotland* for the last Five Years, to the 31st day of December 1855; distinguishing the Sources from which the said Revenue was derived in each Year, as also the Annual Expenditure during the said Period, distinguishing the different Heads thereof:”

“And, Account of the BALANCE in each Year, and of the TOTAL AMOUNT of BALANCE when the Accounts of last Year were made up.”

1, New-street, Spring Gardens,
19 March 1856.

Sir,

I AM directed by the Lord Advocate to transmit to you a letter received from the Crown Agent in Scotland, enclosing a letter from Mr. Bouverie F. Primrose, Secretary to the Board of Manufactures of Scotland, relative to a Resolution of the House of Commons for a “Return of the Annual Income received by the Board of Trustees of Manufactures, &c.,” a printed copy of which I also enclose; and in the circumstances therein detailed, I presume it will be unnecessary to take any further steps in the matter.

I have, &c.

H. Waddington, Esq.
&c. &c. &c.

(signed) *Fran. Russell.*

Sir,

Edinburgh, 18 March 1856.

I TRANSMIT herewith a letter which I have received from the Secretary of the Board of Manufactures in Scotland, dated the 14th inst., in answer to the requisition made upon him for certain returns regarding his department, in pursuance of a Resolution of the House of Commons, dated the 6th instant.

In the circumstances detailed by Mr. Bouverie Primrose, I presume it will be unnecessary to take any farther steps in the matter, and I therefore return the printed copy of the Order of The House which accompanied your letter of the 11th instant.

I am, &c.

Francis Russell, Esq.,
Secretary to the Lord Advocate,
London.

(signed) *John C. Brodie.*

Sir,

Board of Manufactures,
Edinburgh, 14 March 1856.

I BEG to acknowledge the receipt of your letter of the 12th instant, ordering, in pursuance of a Resolution of the House of Commons, dated 6th instant, a “Return of the Annual Income received by the Board of Trustees of Manufactures in Scotland for the last Five Years, to the 31st day of December 1855; distinguishing the Sources from which the said Revenue was derived in each Year, as also the Annual Expenditure during the said Period, distinguishing the different Heads thereof:

“And, Account of the Balance in each Year, and of the Total Amount of Balance, when the Accounts of last Year were made up.”

Before preparing this Return, I am to request that you will submit to the Lord Advocate, under whose instructions you have applied for it,

First. That the financial year of the Board of Manufactures ends at the 5th of April of each year, and not at the 31st of December, and that to make up the Return by successive years to 31st December, would consequently give a different view of the annual income and expenditure of the Board to that of the balanced books of the office; and

Second. That the House of Commons is already in possession of the accounts here called for (with the exception of the nine months between the 5th of April 1855 and 31 December 1855), furnished by the following Order of The House, dated 1 February 1855, viz.:

“Return of the Income and Expenditure of the Board of Trustees for Manufactures in Scotland for the Years from 1843 to 1854, both inclusive, (in continuation of Parliamentary Paper, No. 176, of Session 1844).”

The accounts thus ordered were brought up to the 5th of April 1855, and transmitted on the 28th of April 1855 to Mr. Wilson, Secretary to the Treasury, to be laid before The House.

Under these circumstances, as a transcript of the last five years of accounts so recently rendered appears to be demanded by The House only from the former Return having been overlooked, and will necessarily be attended with long employment of the clerks of the department in copying, I should be obliged by being informed whether that Return will not meet the case.

I have, &c.
(signed) *B. F. Primrose,*
Secretary.

John C. Brodie, Esq.,
Crown Agent,
Parliament-square, Edinburgh.

BOARD OF MANUFACTURES
(SCOTLAND).

PAPERS relating to the ANNUAL INCOME
received by the BOARD of TRUSTEES for
MANUFACTURES in Scotland for the last Five
Years, to 31 December 1855; &c.

(*Mr. Archibald Hastie.*)

Ordered, by The House of Commons, to be Printed,
1 April 1856.

TRADE AND MANUFACTURES (SCOTLAND).

RETURN to an Order of the Honourable The House of Commons,
dated 1 February 1855;—*for*,

RETURN “ of the INCOME and EXPENDITURE of the BOARD for the
ENCOURAGEMENT of TRADE and MANUFACTURES in *Scotland*, for the
Years 1843] to 1854, both inclusive (in continuation of Parliamentary
Paper, No. 176, of Session 1844). ”

(*Mr. Archibald Hastie.*)

Ordered, by The House of Commons, to be Printed,
10 April 1856.

INCOME and EXPENDITURE for the Year 1843-44	-	-	-	-	-	-	p. 3
Ditto - - - - ditto - - - - 1844-45	-	-	-	-	-	-	p. 8
Ditto - - - - ditto - - - - 1845-46	-	-	-	-	-	-	p. 11
Ditto - - - - ditto - - - - 1846-47	-	-	-	-	-	-	p. 15
Ditto - - - - ditto - - - - 1847-48	-	-	-	-	-	-	p. 19
Ditto - - - - ditto - - - - 1848-49	-	-	-	-	-	-	p. 22
Ditto - - - - ditto - - - - 1849-50	-	-	-	-	-	-	p. 26
Ditto - - - - ditto - - - - 1850-51	-	-	-	-	-	-	p. 30
Ditto - - - - ditto - - - - 1851-52	-	-	-	-	-	-	p. 34
Ditto - - - - ditto - - - - 1852-53	-	-	-	-	-	-	p. 37
Ditto - - - - ditto - - - - 1853-54	-	-	-	-	-	-	p. 40
Ditto - - - - ditto - - - - 1854-55	-	-	-	-	-	-	p. 44

RETURN of the INCOME and EXPENDITURE of the BOARD of TRUSTEES for MANUFACTURES in
Scotland, for the Years from 1843 to 1854, both inclusive.

RECEIPTS

For the Year from 5 April 1843 to 5 April 1844.

	£.	s.	d.
BALANCE of last year brought forward, as per Parliamentary Paper, No. 176, of Session 1844 - - - - -	161	18	3
Arrear of rent due by one of the Board's tenants in the Royal Institution Building on closing last year's account, as stated in Parliamentary Paper, No. 176, of Session 1844 - - - - -	50	-	-
Annuity due at Midsummer 1843, as settled by Act of Parliament, in the 5th year of the reign of his Majesty King George the First, in discharge of the equivalents due to Scotland by the Treaty of Union - - - - -	2,000	-	-
Dividend on 25,187 <i>l.</i> 18 <i>s.</i> 6 <i>d.</i> in the 3 $\frac{1}{2}$ per Cent. Stock, payable at 5th July 1843 and 5th January 1844, less income tax - - - - -	855	17	4
Interest on 15,000 <i>l.</i> from Martinmas 1842 to Whitsunday 1843, heritably secured on the estate of Lochalsh, at the rate of 4 per cent. for that period, less income tax - - - - -	291	5	-
Interest on 15,000 <i>l.</i> from Whitsunday to Martinmas 1843, at 3 $\frac{1}{2}$ per cent., less income tax - - - - -	254	16	10
	546	1	10
Rents paid by the tenants of the Board in the Royal Institution Building, for the year ended Martinmas 1843, less income tax - - - - -	611	3	5
Dividend on 800 <i>l.</i> of Edinburgh City Bonds, for the year ended 1st February 1844, less income tax - - - - -	23	6	-
Interest on the Board's General Account with the Royal Bank, for the year ended 5th April 1844 - - - - -	93	12	4
TOTAL RECEIPTS - - - £.	4,341	19	2

EXPENDITURE

For the Year from 5 April 1843 to 5 April 1844.

ARTICLE I.	£.	s.	d.	£.	s.	d.
Sir Thomas Dick Lauder, Bart., Acting Treasurer to the Royal Institution for the Encouragement of the Fine Arts in Scotland, to be applied to the better maintenance of that institution, in terms of a Royal Warrant, dated 24th November 1829 -	500	-	-			
Holmes Ivory, Esq., Treasurer to the Royal Caledonian Horticultural Society, the grant for the year ended 1st June 1843, under Royal Warrant of 6th January 1834 - - - - -	200	-	-			
Sir John Stewart Forbes, Bart., Treasurer to the Highland and Agricultural Society of Scotland, being the third of the five annual grants payable to that body, under Royal Warrant of 23d April 1840 - - - - -	300	-	-			
AMOUNT of Article First - - - £.	1,000	-	-			
Carried forward - - - £.	1,000	-	-			

EXPENDITURE, 1843-44—continued.

				£.	s.	d.
Brought forward - - -				1,000	-	-
ARTICLE 2.						
For Compensation Annuities to the following Stampmasters of Linen and Inspectors of Yarn, &c., for the year ended 24th June 1843, for the Loss of their Offices by the repeal of the Linen Laws, and paid under the sanction of the Lords of the Treasury, viz.:—						
Andrew Milne	-	stampmaster	- - -	Aberdeen	-	27 6 10
Thomas Ness	-	flax surveyor	- - -	Glenkindy	-	7 10 -
James Robertson	-	yarn inspector	- - -	Peterhead	-	1 5 -
John Woodman	-	stampmaster	- - -	Strichen	-	8 13 4
George Young	-	- ditto	- - -	Kilwinning	-	1 - 10
Thomas Rannie	-	- ditto	- - -	Cullen	-	2 10 10
George Hutton	-	- ditto	- - -	Earlston	-	1 14 9
Alexander Paton	-	- ditto	- - -	Thurso	-	3 - -
John Leal	-	- ditto	- - -	Forres	-	1 4 -
George Dron	-	- ditto	- - -	Auchtermuchty	-	22 3 2
William Smith	-	- ditto	- - -	Colinsburgh	-	3 1 8
James Small	-	- ditto	- - -	Craill	-	1 10 7
David Melville	-	- ditto	- - -	Cupar-Fife	-	70 12 10
David Beveridge	-	- ditto and yarn in-	- - -	Dunfermline	-	14 14 5
		spector.				
Executors of John Melville, deceased	-	stampmaster	- - -	Dysart	-	9 - -
Alexander Walker	-	- ditto	- - -	Leven	-	32 15 6
Alexander Livingstone's heirs.	-	- ditto	- - -	Newburgh	-	32 8 6
George Brown	-	- ditto	- - -	Cupar-Angus	-	17 12 1
John Alison	-	- ditto	- - -	Dundee	-	151 18 1
David Blair	-	- ditto	- - -	- ditto	-	36 3 2
Robert Donn	-	- ditto	- - -	Forfar	-	67 6 -
Alexander Ogilvie	-	- ditto	- - -	Kirriemuir	-	51 12 9
John Macintosh	-	- ditto	- - -	Inverness	-	- 18 -
William Simson	-	- ditto	- - -	Kinross	-	2 5 4
John Robertson	-	- ditto	- - -	Bervie	-	11 8 6
James Stewart	-	yarn inspector	- - -	Hamilton	-	5 16 8
Hugh Stodart	-	flax surveyor	- - -	Carnwath	-	16 13 4
John Blair	-	stampmaster	- - -	Alyth	-	13 12 11
James Conachar	-	- ditto	- - -	Blair-Gowrie	-	10 14 6
John M'Ewan	-	- ditto	- - -	Crieff	-	2 - 8
Duncan M'Owan	-	yarn inspector	- - -	- ditto	-	2 - -
Charles Blair	-	stampmaster	- - -	Dunkeld	-	1 15 1
William Gloag	-	- ditto	- - -	Perth	-	25 14 -
William Berry	-	yarn inspector	- - -	- ditto	-	2 - -
William Cassels	-	flax surveyor	- - -	Tain	-	13 6 8
John Anderson	-	stampmaster	- - -	Stirling	-	3 1 4
AMOUNT of Article Second - - -				£.	676 11	4
ARTICLE 3.						
Feu-duty upon the Royal Institution Building paid to the City of Edinburgh, for the year from Whitsunday 1842 to Whitsunday 1843 - - -				£.	s.	d.
				125	-	-
AMOUNT of Article Third - - -				£.	125	-
ARTICLE 4.						
To the following Manufacturers and others, being the Premiums adjudged to them respectively for Articles of superior merit produced by them in competition at the Annual Exposition of Manufactures at Edinburgh in November 1843, paid under Royal Warrant:—						
James Templeton & Co., Glasgow, for a carpet, table and tourney covers in "Glasgow patent carpeting," and for fast dyes in carpet worsteds	-	-	-	£.	s.	d.
William Wilson & Sons, Hawick, for blankets and flannels	-	-	-	45	-	-
William M'Crie & Co., Edinburgh, for paper hangings	-	-	-	16	-	-
John Adam, Edinburgh, for woodcuts	-	-	-	10	-	-
John Gray, Edinburgh, for elegant bookbinding	-	-	-	5	-	-
Cowan & Co., Edinburgh, for stationery bookbinding	-	-	-	5	-	-
Carried forward - - -				£.	86	-
					1,801 11	4

EXPENDITURE, 1843-44—continued.

	£. s. d.	£. s. d.
Brought forward - - -	86 - -	1,801 11 4
Article 4—continued.		
Munro & Lowrie, Edinburgh, for stationery bookbinding - -	5 - -	
John Murdoch, Edinburgh, for hatched chalk lithographs - -	20 - -	
Hilliard & Chapman, Glasgow, for table cutlery - - -	20 - -	
George Williamson, Edinburgh, for a carved picture frame -	5 - -	
Ballantyne & Allan, Edinburgh, for a stained glass window, papier machie trays, and japanned boudoir chair - - -	33 - -	
Stewart & Todd, Edinburgh, for papier machie trays and a pole fire-screen - - - - -	8 - -	
Walter Crichton, Edinburgh, for a claret jug - - - - -	20 - -	
James Paterson & Son, Edinburgh, for stucco casts, cornices and plaster ornaments - - - - -	18 - -	
Muir, Connel & Co., Glasgow, for straw hats and bonnets -	5 - -	
Catherine Sutherland, Edinburgh, for straw hats and bonnets -	5 - -	
John Lawson, Glasgow, for pattern designs for Scoto-Persian and Scoto-Turkey carpets, &c. - - - - -	28 - -	
Thomas Barclay, Glasgow, for pattern designs for Scoto-Persian and Scoto-Turkey carpets, &c. - - - - -	16 - -	
John Cook, Glasgow, for shawl pattern - - - - -	3 - -	
Wilshire & Phelps, Edinburgh, for wax cloth table covers -	3 - -	
George Watson, Edinburgh, for a hydrostatic bed - - -	8 - -	
A. E. O. Duncan, Lerwick, for Shetland woollen articles -	5 - -	
Miss Ogilvie, Lerwick, for woollen mitts - - - - -	1 - -	
Oliver Rintoul, Edinburgh, for shawles knitted by the Edinburgh blind - - - - -	5 - -	
John Alston, Glasgow, for lace caps wrought by the Glasgow blind - - - - -	5 - -	
Ann Hall, Edinburgh, for embroidered shawls - - - - -	2 - -	
Bowman & Barclay, Glasgow, for a sculptured monumental vase - - - - -	5 - -	
Andrew Ferguson, Edinburgh, for a sculptured marble table -	8 - -	
William Baird, jun., Edinburgh, for a panel in clay for decorating a ceiling - - - - -	10 - -	
John Steell, Edinburgh, for flowers from nature in clay - -	10 - -	
M'Ray & Ferrier, Edinburgh, for designs for ornamental painting - - - - -	16 - -	
Brumby & Thomson, Edinburgh, for a design for the interior decoration of a room - - - - -	8 - -	
Robert M'Farlane, Edinburgh, for a design in oak for decoration - - - - -	12 - -	
John Drinan, Edinburgh, for a carved watch stand in the Elizabethan style - - - - -	2 - -	
Neil Murphy, Glasgow, for a pattern for a window curtain in book muslin - - - - -	5 - -	
James M'Culloch, Glasgow, for brackets and balustrades - -	3 - -	
John White, Edinburgh, for designs for worsted work - - -	2 - -	
John Lawson, Paisley, for patterns for damask work - - -	3 - -	
Jane Hawkins, for an embroidered screen - - - - -	2 - -	
John Lawson, Paisley, for patterns for damask work - - -	1 - -	
J. & A. Roxburgh, Paisley, for shawls - - - - -	5 - -	
Daniel M'Pherson, Edinburgh, for a balance for weighing -	3 - -	
George D. Moffatt, Edinburgh, for a pneumatic syringe - -	5 - -	
John Williams, Edinburgh, for miniature cases - - - - -	2 - -	
William Howison, Edinburgh, for a painted iron work table -	5 - -	
John Jackson, Edinburgh, for some cravats wrought on the Spolino principle of India - - - - -	3 - -	
J. & J. Bowie, Edinburgh, for Ayrshire needle-work - - -	5 - -	
William Donaldson, Edinburgh, for a life-preserver vest - -	1 - -	
David Gregg & Co., for Saxony shawls and plaids - - -	3 - -	
Mrs. Bogle, Edinburgh, for an imitation Indian scarf - - -	1 - -	
William Cox, Edinburgh, for embossed paper - - - - -	1 - -	
Dav. Oct. Hill, and Robert Adamson, Edinburgh, for calotype prints - - - - -	10 - -	
Sir Thomas Dick Lauder, Bart., secretary, being the amount of the various expenses incurred by him on account of the exposition, for upfitting, attendance, insurance, postages, printing, and other incidental expenses, together with a premium paid to a manufacturer, awarded in 1841, but not drawn by him till 1843 - - - - -	62 17 2	
Carried forward - - - £.	494 17 2	1,801 11 4

EXPENDITURE, 1843-44--continued.

	£. s. d.	£. s. d.
Brought forward - - -	494 17 2	1,801 11 4
Article 4--continued.		
John Thomson, Esq., cashier, Royal Bank, Edinburgh, the fourth and last instalment of the loan contracted by the Board, under the sanction of the Lords of the Treasury, to pay the gratuity to the Board's late secretary, and interest on the same, from 5th April 1843 to 5th April 1844 - - - - -	104 - -	
John Steell, sculptor, Edinburgh, to account of his time and expenses in proceeding to London to take a bust of Her Majesty for the colossal statue of Her Majesty, to be placed on the Royal Institution Building - - - - -	100 - -	
AMOUNT of Article Fourth - - - £.		698 17 2
ARTICLE 5.		
For Salaries to the Masters in the Board's School of Design, and to the Lecturer on Pictorial Anatomy, for Allowances and Expenses connected therewith, and for Prizes to Students, paid under Royal Warrant:—		
Sir William Allan, master in the Drawing Academy, being his salary from 5th April 1843 to 22d January 1844, the date of his resignation - - - - -	£. s. d. 119 10 -	
Charles H. Wilson, master in the Ornamental Drawing Class, being his salary for the quarter ended 5th July 1843 - - -	37 10 -	
Alexander Christie, master in the Ornamental Drawing Class, being his salary from 6th July 1843 to 5th April 1844 - - -	112 10 -	
Thomas Duncan, master in the Colour Class, being his salary for the year ended 5th April 1844 - - - - -	150 - -	
James Miller, Professor of Surgery in the University of Edinburgh, salary as lecturer on Pictorial Anatomy in School of Design - - - - -	60 - -	
Executors of John Hood, deceased, attendant in the Statue Gallery, Edinburgh, salary from 5th April 1843 to 10th January 1844, the date of his decease - - - - -	54 12 1	
Thomas Watson, attendant in the Statue Gallery, salary from 10th January to 5th April 1844 - - - - -	15 18 5	
Executors of John Hood, deceased, for cleaning the Class Rooms and Statue Gallery, from 5th April 1843 to 10th January 1844 - - - - -	23 8 2	
Thomas Watson, attendant in Statue Gallery, cleaning allowance from 10th January to 5th April 1844 - - - - -	6 11 6	
Robert Little, attendant on the Anatomical and Colouring Classes, being his salary for the year ended 5th April 1844 - - -	12 - -	
John Arthur, Edinburgh, for furnishings and materials provided by him for the lectures on Pictorial Anatomy - - - - -	6 14 6	
Prizes to Students:		
William Proudfoot, 1st Prize, Drawing from the Round - - - - -	8 - -	
James Archer - 2d - - ditto - - - - -	6 - -	
John Le Conte - 3d - - ditto - - - - -	4 - -	
William Crawford - 4th - ditto - - - - -	2 - -	
James Archer - 1st Prize, Colour Class - - - - -	8 - -	
William Stewart - 2d - - ditto - - - - -	6 - -	
John Murdoch - 3d - - ditto - - - - -	4 - -	
James Kirk - 4th - ditto - - - - -	2 - -	
John Murdoch - 1st Prize, Ornamental Class - - - - -	8 - -	
William Sinclair - 2d - - ditto - - - - -	6 - -	
Robert Sandeman - 3d - - ditto - - - - -	4 - -	
Alexander Ritchie - 4th - ditto - - - - -	2 - -	
Robert Hutton - 1st Prize, Junior Class, ditto - - - - -	4 - -	
Thomas Faed - 2d - - ditto - - - - -	3 - -	
William Cromlie - 3d - - ditto - - - - -	2 - -	
	69 - -	
AMOUNT of Article Fifth - - - £.		667 14 8
Carried forward - - - £.		3,168 3 2

EXPENDITURE, 1843-44—continued.

	£.	s.	d.
Brought forward - - -	3,168	3	2
ARTICLE 6.			
For Salaries charged on the Board under the Consolidated Establishment of the Boards of Manufactures and Fisheries, including the Retired Allowance to George Thomson, late Principal Clerk:—			
Sir Thomas Dick Lauder, Bart., secretary, salary for the year ended 5th April 1844 - - - - -	176	-	-
Alexander Smith, clerk, salary to 5th October 1843 - - -	60	-	-
William C. Miller, clerk, salary from 5th October 1843 to 5th January 1844 - - - - -	25	-	-
Robert Little, housekeeper, salary from 5th October 1843 to 5th April 1844 - - - - -	9	10	9
John Scott, porter, salary, year ended 5th April 1844 - - -	51	10	10
George Thomson, late principal clerk, pension for 1844 - - -	420	-	-
AMOUNT of Article Sixth - - - £.	742	1	7
ARTICLE 7.			
Casts of Statues, Patterns and Books for the use of the Board's School, purchased between 5th April 1843 and 5th April 1844, by the following persons:—			
Charles H. Wilson, for a specimen of lava painting, purchased in Paris by him - - - - -	3	15	-
Alexander Christie, for prints, patterns and books, purchased on the Continent - - - - -	15	-	4
Alexander Christie, for additional purchases - - - - -	5	15	1
Ditto - - for - ditto - - - - -	7	18	3
AMOUNT paid for Examples - - - £.	32	8	8
David Lind, contractor, Edinburgh, for providing large stones for the Statue of Her Majesty on the Royal Institution Building, year 1843 - - - - -	64	3	11
AMOUNT of Article Seventh - - - £.	96	12	7
ARTICLE 8.			
For Contingent Expenses in carrying on the Business of the Office; viz., for taxes, insurance, repairs, furnishings, postages, printing, stationery, advertising, heating, cleaning and lighting, &c, as per Incidental Account produced to the Board, supported by proper vouchers, for the year ended 5th April 1844 - - - - -			
	301	6	4
TOTAL EXPENDITURE - - - - -	4,308	3	8
TOTAL RECEIPTS - - - - -	4,341	19	2
BALANCE carried forward to next Year's Account - - - £.	33	15	6
Board of Manufactures, Edinburgh, } 5 April 1844.	B. F. Primrose, Secretary.		
Comp., W. C. M.			

R E C E I P T S

For the Year from 5 April 1844 to 5 April 1845.

	£.	s.	d.
Balance of last Year's Account brought forward - - -	33	15	6
Arrears of rent due by one of the Board's tenants in the Royal Institution Building - - - - -	150	-	-
Annuity due at Martinmas 1844, as settled by Act of Parliament in the 5th year of the reign of his Majesty King George the First, in discharge of the equivalents due to Scotland by the Treaty of Union - - - - -	2,000	-	-
Dividend on 25,187 <i>l.</i> 18 <i>s.</i> 6 <i>d.</i> in the 3½ per Cent. Stock, for the half-year from 5th January to 5th July 1844, less income tax - - - - -	427	18	8
Dividend on 25,187 <i>l.</i> 18 <i>s.</i> 6 <i>d.</i> in the 3½ per Cent. Stock, payment received in October, pay-day having been changed from January, less income tax - - - - -	220	7	10
	648	6	6
Interest on 6,000 <i>l.</i> from Martinmas 1843 to Whitsunday 1844, heritably secured on the estate of Lochalsh, at the rate of 3½ per cent., less income tax - - - - -	101	18	9
Interest on 4,000 <i>l.</i> from Whitsunday to Martinmas 1844, heritably secured on the estate of Bohally, at 3½ per cent. - - - - -	70	-	-
Rents paid by the tenants of the Board in the Royal Institution, for the year ended Martinmas 1844, less income tax - - - - -	630	13	4
Dividend on 800 <i>l.</i> of Edinburgh City Bonds, for the year ended 1st February 1845, less income tax - - - - -	23	6	-
Interest on the Board's General Account at the Royal Bank, for the year ended 5th April 1845 - - - - -	199	14	9
TOTAL RECEIPTS - - - £.	3,857	14	10

E X P E N D I T U R E

For the Year from 5 April 1844 to 5 April 1845.

	£.	s.	d.
ARTICLE 1.			
George Forbes, Esq., Treasurer to the Royal Institution for the encouragement of the Fine Arts in Scotland, to be applied to the better maintenance of that institution, in terms of a Royal Warrant, dated 24th November 1829 - - - - -	500	-	-
Holmes Ivory, Esq., Treasurer to the Royal Caledonian Horticultural Society, the grant for the year ended 1st June 1844, under Royal Warrant of 6th January 1834 - - - - -	200	-	-
Sir John Stewart Forbes, Bart., Treasurer to the Highland and Agricultural Society of Scotland, being the fourth of the five annual grants payable to that body under Royal Warrant of 23d April 1840 - - - - -	300	-	-
AMOUNT of Article First - - - £.	1,000	-	-
ARTICLE 2.			
For Compensation Annuities to the following Stampmasters of Linen and Inspectors of Yarn, &c., for the year ended 24th June 1843, for the Loss of their Offices by the repeal of the Linen Laws, and paid under the sanction of the Lords of the Treasury, viz. :—			
Executors of Andrew Mile, deceased.	Aberdeen - -	24	10
Thomas Ness - flax surveyor - - - -	Glenkindy - -	7	10
James Robertson - yarn inspector - - - -	Peterhead - -	1	5
John Woodman - flax surveyor - - - -	Strichen - -	8	13
George Young - stampmaster - - - -	Kilwinning - -	1	10
Thomas Rannie - ditto - - - -	Cullen - -	2	10
George Hutton - ditto - - - -	Earlston - -	1	14
Alexander Patton - ditto - - - -	Thurso - -	3	-
John Leal - ditto - - - -	Forres - -	1	4
Carried forward - - - £.	50	19	7
	1,000	-	-

EXPENDITURE, 1844-45—continued.

				£.	s.	d.	£.	s.	d.
Brought forward - - -				50	19	7	1,000	-	-
Article 2—continued.									
George Dronn	-	stampmaster	- - -	Auchtermuchty	22	3	2		
William Smith	-	- ditto	- - -	Colinsburgh	3	1	8		
James Small	-	- ditto	- - -	Crail	1	10	7		
David Melville	-	- ditto	- - -	Fife -	70	12	10		
David Beveridge	-	- ditto	- - -	Dunfermline	14	14	5		
Alexander Walker	-	- ditto	- - -	Leven	32	15	6		
George Brown	-	- ditto	- - -	Cupar Angus	17	12	1		
John Alison	-	- ditto	- - -	Dundee	151	18	1		
David Blair	-	- ditto	- - -	- ditto	36	3	2		
Robert Don	-	- ditto	- - -	Forfar	67	6	-		
Alexander Ogilvie	-	- ditto	- - -	Kerriemuir	51	12	9		
John M'Intosh	-	- ditto	- - -	Inverness	-	18	-		
William Simson	-	- ditto	- - -	Kinross	2	5	4		
James Robertson	-	- ditto	- - -	Bervie	11	8	6		
James Stewart	-	yarn inspector	- - -	Hamilton	5	16	8		
Hugh Stodart	-	flax surveyor	- - -	Carnwath	16	13	4		
John Blair	-	stampmaster	- - -	Alyth and Meikle	13	12	11		
John M'Ewan	-	- ditto	- - -	Crieff	2	-	8		
Duncan M'Owan	-	yarn inspector	- - -	- ditto	2	-	-		
Charles Blair	-	stampmaster	- - -	Dunkeld	1	15	1		
William Gloag	-	- ditto	- - -	Perth	25	14	-		
William Berry	-	yarn inspector	- - -	- ditto	2	-	-		
William Cassels	-	flax surveyor	- - -	Tain	13	6	8		
John Anderson	-	stampmaster	- - -	Stirling	3	1	4		
AMOUNT of Article Second - - - £.				621 2 4					
ARTICLE 3.									
Feu-duty upon the Royal Institution Building paid to the City of Edinburgh, for the year from Whitsunday 1843 to Whitsunday 1844 - - - - -				£.	s.	d.			
				125	-	-			
AMOUNT of Article Third - - - £.				125 - -					
ARTICLE 4.									
For Salaries to the Masters in the Board's School of Design and to the Lecturer on Pictorial Anatomy, and for Allowances and Expenses connected therewith, paid under Royal Warrant; viz.:									
				£.	s.	d.			
Thomas Duncan, director of the whole School, being his salary for the year ended 5th April 1845 - - - - -				187	10	-			
John Ballantyne, preceptor in the Antique Drawing Class in the School of Design, salary from 5th July 1844 to 5th April 1845 - - - - -				75	-	-			
William Crawford - - ditto - - ditto - - - - -				75	-	-			
Alexander Christie, master in the Architectural and Ornamental Class, salary for the year ended 5th April 1845 - - - - -				150	-	-			
Silas Rice, preceptor in ditto, salary from 5th October 1844 to 5th April 1845 - - - - -				50	-	-			
James Miller, Professor of Surgery in the University of Edinburgh, salary as lecturer on Pictorial Anatomy in the School of Design, for the year ended 5th April 1845 - - - - -				100	-	-			
John Arthur, Edinburgh, for furnishings and materials provided by him for the Lectures on Pictorial Anatomy - - - - -				6	18	-			
AMOUNT of Article Fourth - - - £.				644 8 -					
Carried forward - - - £.				2,390 10 4					

EXPENDITURE, 1844-45—continued.

Brought forward - - -		£.	s.	d.
		2,390	10	4
ARTICLE 5.				
For Salaries charged on the Board under the Consolidated Establishment of the Boards of Manufactures and of Fisheries, including the Retired Allowance to George Thomson, late Principal Clerk :				
Sir Thomas Dick Lauder, Bart., secretary, for the year ended 5th April 1845 - - -	£.	s.	d.	
Robert Little, housekeeper, salary for the year ended 5th April 1845 - - -	176	-	-	
John Scott, porter, salary for the year ended 5th April 1845 - - -	30	-	-	
Thomas Watson, curator, Statue Gallery - ditto - - -	75	-	-	
George Thomson, retired clerk, pension - ditto - - -	72	-	-	
	420	-	-	
AMOUNT of Article Fifth - - - £.		773	-	-
ARTICLE 6.				
For extension of the School of Design, by adding thereto the Apartments lately held by the Antiquarian Society, and converting them to the purposes of the School :				
Goodall & Sanderson, builders, Edinburgh, for carpenter work for above - - -	£.	s.	d.	
David Lind, contractor, Edinburgh, masonry for above - - -	142	7	1	
	29	7	-	
AMOUNT of Article Sixth - - - £.		171	14	1
ARTICLE 7.				
For Purchasing Examples for the School of Design and Works for the Library, &c. :				
Samuel Rogers, London, for two specimens of wood carving -	£.	s.	d.	
John Thomson, cashier, Royal Bank, Edinburgh, to repay a sum advanced by him to Mr. Christie, to account of his purchases in Paris for the School of Design - - -	12	-	-	
James Stillie, bookseller, Edinburgh, for books supplied by him for the Library, as per Estimate - - -	150	15	1	
Alexander Hill, Edinburgh, for a copy of Pugin's Work on Ecclesiastical Costume - - -	81	17	-	
Freight and carriage of Examples purchased by Mr. Christie, in Paris, for the School of Design, as above - - -	7	7	-	
Additional purchases for Examples, per Mr. Christie - - -	39	16	2	
	7	-	1	
Amount paid for Books and Examples - - -	298	15	4	
Additional Insurance effected on Royal Institution Building -	29	8	4	
AMOUNT of Article Seventh - - - £.		328	3	8
ARTICLE 8.				
For Contingent Expenses in carrying on the Business of the Office; viz, for taxes, insurance, repairs, furnishings, postages, printing, stationery, advertising, heating, cleaning and lighting, &c., as per Incidental Account produced to the Board, supported by proper Vouchers, for the year ended 5th April 1845 - - -				
		150	-	-
TOTAL EXPENDITURE - - -		3,813	8	1
TOTAL RECEIPTS - - -		3,857	14	10
BALANCE carried forward to next Year's Account - - - £.		44	6	9
Board of Manufactures, Edinburgh, } 5 April 1845.		B. F. Primrose, Secretary.		
Comp., W. C. M.				

RECEIPTS

For the Year from 5 April 1845 to 5 April 1846.

	£.	s.	d.
Balance of last Year's Account brought forward - - -	44	6	9
Annuity due at Midsummer 1845, as settled by Act of Parliament, in the fifth year of the reign of his Majesty King George the First, in discharge of the equivalents due to Scotland by the Treaty of Union - - - - -	2,000	-	-
Dividend on 25,187 <i>l.</i> 18 <i>s.</i> 6 <i>d.</i> in the 3½ per Cent. Stock, for the year ended 10th October 1845, less income tax - - - - -	794	14	6
Interest on 4,000 <i>l.</i> from Martinmas 1844 to Martinmas 1845, heritably secured on the estate of Bohally, at the rate of 3½ per cent. - - - - -	130	-	-
Interest on 4,000 <i>l.</i> upon the estate of Craig Park, for ditto, at ditto - - - - -	130	-	-
Rents paid by the tenants of the Board in the Royal Institution Building, for the year ended Martinmas 1845 - - - - -	640	-	-
Dividends on 800 <i>l.</i> of Edinburgh City Bonds for the year ended 1st February 1846, less income tax - - - - -	23	6	-
Government grant in aid of the gratuitous exhibition of the Torie collection, for the year ended 5th April 1846, less stamp receipt - - - - -	99	17	6
Interest on the Board's General Account with the Royal Bank, for the year ended 5th April 1846 - - - - -	192	4	-
TOTAL RECEIPTS - - - £.	4,054	8	9

EXPENDITURE

For the year from 5 April 1845 to 5 April 1846.

ARTICLE 1.				£.	s.	d.
George Forbes, Esq., Treasurer to the Royal Institution for the encouragement of the Fine Arts in Scotland, to be applied to the better maintenance of that institution, in terms of a Royal Warrant, dated 24th November 1829 - - - - -				500	-	-
Holmes Ivory, Esq., Treasurer to the Royal Caledonian Horticultural Society, the grant for the year ended 1st June 1845, under Royal Warrant of 6th January 1834 - - - - -				200	-	-
Sir John Stewart Forbes, Bart., Treasurer to the Highland and Agricultural Society of Scotland, being the fifth and last of the five annual grants payable to that body, under Royal Warrant of 23d April 1840 - - - - -				300	-	-
AMOUNT of Article First - - - £.				1,000	-	-
ARTICLE 2.						
For Compensation Annuities to the following Stampmasters of Linen and Inspectors of Yarn, &c., for the year ended 24th June 1845, for the Loss of their Offices by the repeal of the Linen Laws, and paid under the sanction of the Lords of the Treasury:—						
Thomas Ness -	flax surveyor -	-	Glenkindy -	7	10	-
James Robertson -	yarn inspector -	-	Peterhead -	1	5	-
John Woodman -	flax surveyor -	-	Strichen -	2	16	11
George Young -	ditto -	-	Kilwinning -	-	12	6
Thomas Rannie -	ditto -	-	Cullen -	2	10	10
George Hutton -	ditto -	-	Earlston -	1	14	9
Alexander Paton -	ditto -	-	Thurso -	3	-	-
John Leal -	ditto -	-	Forres -	1	4	-
George Dron -	ditto -	-	Auchtermuchty -	22	3	2
William Smith -	ditto -	-	Colinsburgh -	3	1	8
James Small -	stampmaster -	-	Crail -	1	10	7
Executors of David Melville -	late ditto -	-	Cupar -	20	10	3
David Beveridge -	yarn inspector -	-	Dunfermline -	14	14	5
Alexander Walker -	stampmaster -	-	Leven -	32	15	6
George Brown -	ditto -	-	Cupar Angus -	17	12	1
Carried forward - - - £.				133	1	8
				1,000	-	-

EXPENDITURE 1845-46—continued.

			£.	s.	d.	£.	s.	d.
Brought forward - - -			133	1	8	1,000	-	-
Article 2.—continued.								
Executors of John Alison.	late stampmaster -	Dundee -	81	3	1			
David Blair -	- ditto -	- ditto -	36	3	2			
Robert Donn -	- ditto -	Forfar -	67	6	-			
Alexander Ogilvie	- ditto -	Kirriemuir -	51	12	9			
John M'Intosh -	- ditto -	Inverness -	-	18	-			
William Simson -	- ditto -	Kinross -	2	5	4			
James Robertson -	- ditto -	Bervie -	11	8	6			
Executors of James Stewart.	late yarn inspector -	Hamilton -	-	13	-			
Hugh Stoddart -	flax surveyor -	Carnwath -	16	13	4			
John Blair -	stampmaster -	Alyth -	13	12	11			
John M'Ewan -	- ditto -	Crieff -	2	-	8			
Duncan M'Owan -	yarn inspector -	- ditto -	2	-	-			
Charles Blair -	stampmaster -	Dunkeld -	1	15	1			
William Gloag -	- ditto -	Perth -	25	14	-			
William Berry -	yarn inspector -	- ditto -	2	-	-			
William Cassels -	flax surveyor -	Tain -	13	6	8			
John Anderson -	stampmaster -	Stirling -	3	1	4			
AMOUNT of Article Second - - -			£.			464	15	6
ARTICLE 3.								
Feu-duty upon the Royal Institution Building, paid to the City of Edinburgh, for the year from Whitsunday 1844 to Whitsunday 1845 - - -			£.	s.	d.			
			125	-	-			
AMOUNT of Article Third - - -			£.			125	-	-
ARTICLE 4.								
For Salaries to the Masters in the Board's School of Design, and to the Lecturer on Pictorial Anatomy, and for Allowances and Expenses connected therewith, paid under Royal Warrant:—								
Alexander Christie, director of the School, being the amount of salary due to him for the time that he performed the duties of second master and director; and also the sum due to the heirs of the late director, Mr. Duncan, deceased - - -			£.	s.	d.			
			208	4	4			
John Ballantyne, second master and teacher, Antique Department, salary for year ended 5th April 1846 - - -			141	7	5			
William Crawford, preceptor in Antique Department, salary for year ended 5th April 1846 - - -			100	-	-			
Silas Rice, preceptor, Ornamental Department, salary for year ended 5 April 1846 - - -			100	-	-			
James Grahame, first curator, Picture Gallery, salary from 4th June 1845 to 5th April 1846 - - -			83	9	10			
Robert Little, second curator in Picture Gallery, and house-keeper, salary, year ended 5th April 1846 - - -			30	-	-			
David Black, third curator in Picture Gallery, salary from 1st July 1845 to 5th April 1846 - - -			39	-	1			
Alexander Christie, director, being an allowance made to him for teaching geometry, sciography and perspective, when giving a course of lectures on architecture - - -			30	-	-			
James Miller, Professor of Surgery in the University of Edinburgh, salary as Lecturer on Pictorial Anatomy in School of Design, for the year ended 5th April 1846 - - -			100	-	-			
John Arthur, Edinburgh, for furnishings and materials provided by him for the Lectures on Pictorial Anatomy - - -			6	18	-			
AMOUNT of Article Fourth - - -			£.			838	19	8
Carried forward - - -			£.			2,428	15	2

EXPENDITURE, 1845-46—continued.

	£.	s.	d.
Brought forward - - -	2,428	15	2
ARTICLE 5.			
For Salaries charged on the Board under the consolidated establishment of the Boards of Manufactures and of Fisheries, including the retired Allowance of George Thomson, late Principal Clerk:—			
Sir Thomas Dick Lauder, Bart., secretary, salary for the year ended 5th April 1846 - - - - -	176	-	-
Thomas Watson, curator, Statue Gallery, salary for the year ended 5th April 1846 - - - - -	72	-	-
John Scott, porter, Royal Institution Building, salary for the year ended 5th April 1846 - - - - -	75	-	-
George Thomson, retired clerk, pension for the year ended 5th April 1846 - - - - -	420	-	-
AMOUNT of Article Fifth - - - £.	743	-	-
ARTICLE 6.			
For purchasing Examples and Works on Art for the School of Design, for Prizes to Students, for Charges for Life Academy, and for Repairs, Furnishings and Insurance for the Torrie Collection:—			
<i>Examples and Works of Art:</i>			
Robert Sym Wilson, Esq., cashier, Royal Bank, to replace a sum advanced by him to Mr. Christie for purchasing examples on the Continent, and for remitting the amount to Paris - - -	60	6	1
J. & R. M'Cracken, London, for forwarding the above purchases from Paris to Edinburgh, and for their disbursements thereon - - -	40	-	8
A. S. Fraser, for two pictures purchased from him, belonging to the estate of the late Mr. Duncan, director of the school - - -	26	-	-
Sutherland & Knox, publishers, Edinburgh, for various works on art for the library - - - - -	17	17	-
Lewis Gruner, London, for a copy of his work in illustration of the decorations of Her Majesty's Pavilion - - - - -	5	5	-
M. Forshall, British Museum, London, for a cast of the Townley Caryatides, and for packing and forwarding it to Edinburgh - - -	11	11	6
AMOUNT for Examples, &c. - - - £.	161	-	3
<i>Prizes to Students for Session 1844-45:</i>			
Robert Hutton - 1st Prize, Senior Architectural Drawing Class - - - - -	5	-	-
Robert Cowie - 2d - - - ditto - - - - -	1	-	-
Richard Simson - 1st Prize, Junior Architectural Class - - - - -	3	-	-
Alex. Robertson - 2d - - - ditto - - - - -	1	-	-
Wm. M. Tweedie, Prize, Colour Class - - - - - £.4 - - -			
Ditto, book, valued at - - - - - 1 - - -			
	5	-	-
James Kirk, 1st Prize, Fresco Class - - - - -	10	-	-
AMOUNT of Prizes, Session 1844-45 - - - £.	25	-	-
Carried forward - - - £.	25	-	-
	161	-	3
	3,171	15	2

	£.	s.	d.	£.	s.	d.	£.	s.	d.
Brought forward - - -	25	-	-	161	-	3	3,171	16	2
Article 6—continued.									
<i>Prizes to Students, Session 1845-46:</i>									
Samuel Blackburn - 1st Prize, Life Academy -	5	-	-						
Thomas Faed - - 2d - - ditto - -	1	-	-						
Thomas Kennedy - 1st Prize, Antique Class -	5	-	-						
John Le Conte - 2d - - ditto - -	1	-	-						
Robert Gavin - 1st Prize, Colour Class -	5	-	-						
Charles A. Blyth - 2d - - ditto - -	1	-	-						
James Napier - 1st Prize, Senior Ornamental Class - - -	5	-	-						
Andrew Oliver - 2d - - ditto - -	1	-	-						
Robert Dickson - 1st Prize, Junior Ornamental Class - - -	5	-	-						
Samuel Paxton - 2d - - ditto - -	1	-	-						
Samuel Blackburn - Extra Prize, Life Class -	5	-	-						
AMOUNT paid for Prizes - - - £.	60	-	-						
Charges for Life Academy, for the year ended 5th April 1846 -	58	19	2						
<i>Repairs, Furnishings, Insurance, &c.:</i>									
Charles Trotter, Edinburgh, for an octagon table, with glass shade, for Torrie Collection of marbles and bronzes, per estimate and account - -	72	8	1						
John Taylor, Edinburgh, account for carpenter work in the exhibition rooms in connexion with the Torrie Collection - - - - -	70	-	10						
Cunningham & Bell, W. S. Edinburgh, account for making out deed of agreement between the Board and the Torrie Trustees - - - - -	41	9	8						
North British Insurance Company, for insurance of Torrie Collection against fire - - - -	34	2	-						
AMOUNT of Repairs, &c. - - - £.	218	-	7						
AMOUNT of Article Sixth - - - £.	498	-	-						
ARTICLE 7.									
For Contingent Expenses in carrying on the business of the Office; viz., for taxes, insurance, repairs, furnishings, postages, printing, stationery, advertising, heating, cleaning and lighting, &c., as per Incidental Account produced to the Board, supported by proper vouchers, for the year ended 5th April 1846 - - - - -							382	16	5
TOTAL EXPENDITURE - - -	4,052	11	7						
TOTAL RECEIPTS - - -	4,054	8	9						
BALANCE carried forward to next Year's Account - - - £.	1	17	2						
Board of Manufactures, Edinburgh, } 5 April 1846.							B. F. Primrose, Secretary.		
Comp., W. C. M.									

RECEIPTS

For the Year from 5 April 1846 to 5 April 1847.

	£.	s.	d.
Balance of last Year's Account brought forward - - -	1	17	2
Annuity due at Midsummer 1846, as settled by Act of Parliament, in the 5th year of the reign of his Majesty King George the First, in discharge of the equivalents due to Scotland by the Treaty of Union - - -	2,000	-	-
Dividend on 25,187 l. 18 s. 6 d. in the 3½ per Cent. Stock for the year ended 10th October 1846, less income tax - - -	794	14	6
Interest on 4,000 l., from Martinmas 1845 to Whitsunday 1846, heritably secured on the estate of Bohally, at the rate of 3½ per cent. - - -	70	-	-
Interest on 4,000 l., from Whitsunday to Martinmas 1846, at 4 per cent., less income tax - - -	77	13	4
Interest on 4,000 l., upon the estate of Craigpark, from Martinmas 1845 to Whitsunday 1846, at 3½ per cent. - - -	65	-	-
Interest on 4,000 l., from Whitsunday to Martinmas 1846, at 4 per cent., less income tax - - -	77	13	4
Interest on 3,500 l. upon the estate of Teaninich, from 2d July to Martinmas 1846, at 4 per cent., less income tax - - -	49	3	1
	339	9	9
Rents paid by the tenants of the Board in the Royal Institution Building, for the year ended Martinmas 1846, less income tax - - -	629	4	2
Government Grant in aid of the gratuitous exhibition of the Torrie Collection, for the year ended 5th April 1847 - - -	100	-	-
Interest on Board's General Account with the Royal Bank, for the year ended 5th April 1847 - - -	158	8	6
TOTAL RECEIPTS - - - £.	4,023	14	1

EXPENDITURE

For the Year from 5 April 1846 to 5 April 1847.

	£.	s.	d.
ARTICLE 1.			
George Forbes, Esq., Treasurer to the Royal Institution for the Encouragement of the Fine Arts in Scotland, to be applied to the better maintenance of that institution, in terms of a Royal Warrant, dated 24th November 1829 - - -	500	-	-
Holmes Ivory, Esq., Treasurer to the Royal Caledonian Horticultural Society, the grant for the year ended 1st June 1846, under Royal Warrant of 6th January 1834 - - -	200	-	-
AMOUNT of Article First - - - £.	700	-	-
ARTICLE 2.			
Feu-duty upon the Royal Institution Building, paid to the City of Edinburgh, for the year from Whitsunday 1845 to Whitsunday 1846 - - -	125	-	-
AMOUNT of Article Second - - - £.	125	-	-
Carried forward - - - £.	825	-	-

EXPENDITURE, 1846-47—continued.

Brought forward - - -				£.	s.	d.
				825	-	-
ARTICLE 3.						
For Compensation Annuities to the following Stampmasters of Linen and Inspectors of Yarn, &c., for the year ended 24th June 1846, for the loss of their Offices by the repeal of the Linen Laws, and paid under the sanction of the Lords of the Treasury:—						
				£.	s.	d.
Thomas Ness	-	flax surveyor	- - -	Glenkindy	-	7 10 -
James Robertson	-	yarn inspector	- - -	Peterhead	-	1 5 -
Thomas Rannie	-	stampmaster	- - -	Cullen	-	2 10 10
George Hutton	-	- ditto	- - -	Earlston	-	1 14 9
John Leal	-	- ditto	- - -	Forres	-	1 4 -
George Dron	-	- ditto	- - -	Auchtermuchty	-	22 3 2
William Smith	-	- ditto	- - -	Colinsburgh	-	3 1 8
James Small	-	- ditto	- - -	Craill	-	1 10 7
David Beveridge	-	- ditto	- - -	Dunfermline	-	14 14 5
Alexander Walker	-	- ditto	- - -	Leven	-	32 15 6
George Brown	-	- ditto	- - -	Cupar Angus	-	17 12 1
David Blair	-	- ditto	- - -	Dundee	-	36 3 2
Robert Donn	-	- ditto	- - -	Forfar	-	67 6 -
Alexander Ogilvie	-	- ditto	- - -	Kerriemuir	-	51 12 9
John M'Intosh	-	- ditto	- - -	Inverness	-	- 18 -
William Simson	-	- ditto	- - -	Kinross	-	2 5 4
James Robertson	-	- ditto	- - -	Bervie	-	11 8 6
Hugh Stodart	-	flax surveyor	- - -	Carnwath	-	16 13 4
John Blair	-	stampmaster	- - -	Alyth and Meigle	-	13 12 11
John M'Ewan	-	- ditto	- - -	Crieff	-	2 - 8
Duncan M'Owan	-	yarn inspector	- - -	- ditto	-	2 - -
Charles Blair	-	stampmaster	- - -	Dunkeld	-	1 15 1
William Gloag	-	- ditto	- - -	Perth	-	25 14 -
William Berry	-	yarn inspector	- - -	- ditto	-	2 - -
William Cassels	-	flax surveyor	- - -	Tain	-	13 6 8
John Anderson	-	stampmaster	- - -	Stirling	-	3 1 4
AMOUNT of Article Third - - -				£.	355	19 9
ARTICLE 4.						
For Salaries to the Masters in the Board's School of Design, and to the Lecturer on Pictorial Anatomy, and for Allowances and Expenses connected therewith, paid under Royal Warrant:—						
				£.	s.	d.
Alexander Christie, director, salary for the year ended 5th April 1847	-	-	-	200	-	-
John Ballantyne, head master, salary for the year ended 5th April 1847	-	-	-	150	-	-
William Crawford, preceptor, salary for the year ended 5th April 1847	-	-	-	100	-	-
Silas Rice, preceptor, salary from 5th to 29th April 1846	-	-	-	6	17	-
E. W. Dallas, preceptor, salary from 28th May 1846 to 5 April 1847	-	-	-	85	13	8
John M'Donald, student, School of Design, allowance for acting as preceptor in the school	-	-	-	5	-	-
James Grahame, first curator, Picture Gallery, salary for the year ended 5th April 1847	-	-	-	100	-	-
Robert Little, second curator, Picture Gallery, and housekeeper, salary, year ended 5th April 1847	-	-	-	30	-	-
David Black, third curator in Picture Gallery, salary from 5th April to 26th June 1846	-	-	-	11	1	11
James Johnston, third curator, salary from 26th June 1846 to 5th April 1847	-	-	-	38	18	1
James Miller, Professor of Surgery in the University of Edinburgh, salary as Lecturer on Pictorial Anatomy in the School of Design, for the year ended 5th April 1847	-	-	-	100	-	-
AMOUNT of Article Fourth - - -				£.	827	10 8
Carried forward - - -				£.	2,008	10 5

EXPENDITURE 1846-47—continued.

Brought forward - - -		£. s. d.	2,008 10 5
ARTICLE 5.			
For Salaries charged on the Board under the Consolidated Establishment of the Boards of Manufactures and of Fisheries, including the retired Allowance to George Thomson, late Principal Clerk:—			
Sir Thomas Dick Lauder, Bart., secretary, salary for the year ended 5th April 1847 - - - - -	£. s. d.	176 - -	
Thomas Watson, curator, Statue Gallery, salary for the year ended 5th April 1847 - - - - -	72 - -		
John Scott, porter, Royal Institution Building, salary for the year ended 5th April 1847 - - - - -	75 - -		
George Thomson, retired clerk, pension for the year ended 5th April 1847 - - - - -	420 - -		
AMOUNT of Article Fifth - - -	£.	743 - -	
ARTICLE 6.			
For purchasing Examples and Works on Art for the School of Design, for Prizes to Students, and for sundry Expenses and Furnishings:—			
<i>Examples, &c.:</i>		£. s. d.	
Edward Rutter, Paris, for books and prints for the Library -	37 16 2		
J. and R. McCracken, London, for charges and expenses in forwarding purchases from E. Rutter, Paris, to Edinburgh -	7 10 5		
Daniel Wilson, artist's stationer and colourman, Edinburgh, account of articles for the School of Design - - - -	5 7 2		
Mrs. Thomas Duncan, widow of the late director of the Board's School, for a copy of the "Entombment," and of "Titian and his Mistress," painted by Mr. Duncan - - - -	21 - -		
James Stillie, bookseller, Edinburgh, for a copy of Sir William Gell's work on Pompeii - - - -	3 3 -		
Paul & Dominic Colnaghi, publishers, London, for a series of engravings of Raffaele's arabesques and prints of Bible subjects - - - -	111 15 -		
Lewis Gruner, publisher, London, for drawings and works on art for the Board's School - - - -	41 8 -		
Sutherland & Knox, publishers, Edinburgh, for books on art -	7 13 6		
AMOUNT paid for Examples, &c. - - -	£.	235 13 3	
<i>Prizes:</i>		£. s. d.	
Thomas Faed - - - 1st Prize, Painting from Life	5 - -		
David Gibson - - - 2d - - - ditto - -	2 12 10		
Thomas Faed - - - 1st Prize, Drawing from Life	5 - -		
Thomas Kennedy - - - 2d - - - ditto - -	2 12 10		
John Cowan - - - 1st Prize, Drawing from Antique - - -	5 - -		
Douglas Harvey - - - 2d - - - ditto - -	2 12 10		
Thomas Young - - - 1st Prize, Ornamental Drawing - - -	5 - -		
Robert Dickson - - - 2d - - - ditto - -	2 12 10		
Francis Cruickshanks - 1st Prize, Junior Ornamental Drawing - - -	5 - -		
Robert Cochrane - - - 2d - - - ditto - -	2 12 10		
James Christie - - - 1st Prize, Modelling from Antique - - -	5 - -		
William Walker - - - 2d - - - ditto - -	2 12 10		
Carried forward - - -	£.	45 17 -	
		235 13 3	2,751 10 5

EXPENDITURE, 1846-47—*continued.*

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	45 17 -	235 13 3	2,751 10 5
Article 6— <i>continued.</i>			
John M'Donald, Special Prize - - -	25 - -		
Samuel Edmonstone, Extra Prize - - -	10 - -		
Alexander Fraser, Painting, entitled "Winter" -	5 - -		
William Tait, Painting, entitled "Autumn" - -	3 - -		
Thomas Ogston, Painting, entitled "Summer" -	2 - -		
AMOUNT paid for Prizes - - - £.	90 17 -		
<i>For sundry Expenses and Furnishings :</i>			
Charles Smith, bookseller, Edinburgh, for portfolios for School of Design, and tickets of admission to Picture Gallery - - - - -	7 8 -		
Alexander Redpath, stationer, Edinburgh, for books and stationery - - - - -	25 6 10		
John Taylor, upholsterer, Edinburgh, for furnishings supplied for the School of Design, &c. - - -	69 16 2		
Wallace & White, sculptors, Edinburgh, for cleaning marbles and bronzes of Torrie Collection - - -	15 - 9		
James Paterson & Son, Edinburgh, for plaster work for fresco class in School of Design - - -	5 5 7		
William Marshall & Son, plumbers, Edinburgh, for plumber work - - - - -	13 19 6		
Bryden & Son, Edinburgh, for repairing ventilators and blinds in School of Design - - - -	11 8 4		
Sibbald & Son, smiths, Edinburgh, for grates, fire-irons, &c. for School of Design - - - -	28 11 2		
D. R. Hay & Company, painters, Edinburgh, for papering the walls, painting Picture Galleries, and painting School of Design - - - - -	136 3 2		
Haldane & Rae, gas-fitters, Edinburgh, for gas-fittings, &c. - - - - -	62 13 4		
J. and J. Baxter, glaziers, Edinburgh, for glazier work - - - - -	9 2 1		
AMOUNT paid for sundry Expenses and Furnishings - -	384 14 11		
AMOUNT of Article Sixth - - -		711 5 2	
ARTICLE 7.			
For Contingent Expenses in carrying on the Business of the Office; viz., for taxes, insurance, repairs, furnishings, postages, painting, advertising, heating, cleaning and lighting, &c., as per Incidental Account produced to the Board, supported by proper vouchers, for the year ended 5th April 1847 - - -		556 9 1	
TOTAL EXPENDITURE - - -		4,019 4 8	
TOTAL RECEIPTS - - -		4,023 14 1	
BALANCE carried forward to next Year's Account - - - £.		4 9 5	
Board of Manufactures, Edinburgh, } 5 April 1847.		B. F. Primrose, Secretary.	
Comp., W. C. M.			

RECEIPTS

For the Year from 5 April 1847 to 5 April 1848.

	£.	s.	d.
Balance of last Year's Account brought forward - - -	4	9	5
Annuity due at Midsummer 1847, as settled by Act of Parliament in the fifth year of the reign of his Majesty King George the First, in discharge of the equivalents due to Scotland by the Treaty of Union - - - - -	2,000	-	-
Dividend on 25,187 <i>l.</i> 18 <i>s.</i> 6 <i>d.</i> in the $3\frac{1}{4}$ per Cent. Stock, for the year ended 10th October 1847, less income tax - - - - -	794	14	6
Interest on 4,000 <i>l.</i> from Martinmas 1846 to Martinmas 1847, heritably secured on the estate of Bohally, at 4 per cent., less income tax - - - - -	155	6	8
Interest on 4,000 <i>l.</i> from Martinmas 1846 to Martinmas 1847, upon the estate of Craigpark, at 4 per cent., less income tax - - - - -	160	-	-
Interest on 3,500 <i>l.</i> from Martinmas 1846 to Martinmas 1847, upon the estate of Teaninich, at 4 per cent., less income tax - - - - -	135	18	4
	451	5	-
Rents paid by the tenants of the Board in the Royal Institution Building for the year ended Martinmas 1847, less income tax - - - - -	626	17	6
Government grant in aid of the gratuitous exhibition of the Torrie Collection, for the year ended 5th April 1848 - - - - -	100	-	-
Dividends on 800 <i>l.</i> of Edinburgh City Bonds, for the two years ended 1st February 1847 and 1st February 1848, less income tax - - - - -	46	12	-
Interest on the Board's General Account with the Royal Bank for the year ended 5th April 1848 - - - - -	149	19	9
TOTAL RECEIPTS - - - £.	4,173	18	2

EXPENDITURE

For the Year from 5 April 1847 to 5 April 1848.

ARTICLE 1.				£.	s.	d.	£.	s.	d.
George Forbes, Esq., Treasurer to the Royal Institution for the Encouragement of the Fine Arts in Scotland, to be applied to the better maintenance of that institution, in terms of a Royal Warrant, dated 24th November 1829 - - - - -				500	-	-			
Holmes Ivory, Esq., Treasurer to the Royal Caledonian Horticultural Society, the Grant for the year ended 1st June 1847, under Royal Warrant of 6th January 1834 - - - - -				200	-	-			
AMOUNT of Article First - - - £.							700	-	-
ARTICLE 2.									
For Compensation Annuities to the following Stampmasters of Linen and Inspectors of Yarn, &c., for the year ended 24th June 1847, for the Loss of their Offices by the repeal of the Linen Laws, and paid under the sanction of the Lords of the Treasury:—									
James Robertson	-	yarn inspector	-	Peterhead	-	1	5	-	
Thomas Rannie	-	stampmaster	-	Cullen	-	2	10	10	
George Hutton	-	- ditto	-	Earlston	-	1	14	9	
John Leal	-	- ditto	-	Forres	-	1	4	-	
George Dron	-	- ditto	-	Auchtermuchty	-	22	3	2	
William Smith	-	- ditto	-	Colinsburgh	-	3	1	8	
James Small	-	- ditto	-	Crail	-	1	10	7	
Alexander Walker	-	- ditto	-	Leven	-	32	15	6	
Executors of George Brown	-	late stampmaster	-	Cupar-Angus	-	13	16	10	
Carried forward - - - £.						80	2	4	700 - -

EXPENDITURE, 1847-48—continued.

				£.	s.	d.	£.	s.	d.
Brought forward - - -				80	2	4	700	-	-
Article 2—continued.									
David Blair -	stampmaster	-	Dundee -	36	3	2			
Robert Donn -	- ditto -	-	Forfar -	67	6	-			
Alexander Ogilvie -	- ditto -	-	Kirriemuir -	51	12	9			
John Macintosh -	- ditto -	-	Inverness -	-	18	-			
William Simson -	- ditto -	-	Kinross -	2	5	4			
Hugh Stodart -	flax surveyor	-	Carnwath -	16	13	4			
John Blair -	stampmaster	-	Alyth -	13	12	11			
John M'Ewan -	- ditto -	-	Crieff -	2	-	8			
Duncan M'Owan -	yarn inspector	-	ditto -	2	-	-			
Charles Blair -	stampmaster	-	Dunkeld -	1	15	1			
William Gloag -	- ditto -	-	Perth -	25	14	-			
William Berry -	yarn inspector	-	ditto -	2	-	-			
William Cassells -	flax surveyor	-	Tain -	13	6	8			
John Anderson -	stampmaster	-	Stirling -	3	1	4			
Amount of Article Second - - -				£.			318	11	7
ARTICLE 3.									
Feu-duty upon the Royal Institution Building paid to the City of Edinburgh, for the year from Whitsunday 1846 to Whitsunday 1847 - - -				£.	s.	d.			
				125	-	-			
AMOUNT of Article Third - - -				£.			125	-	-
ARTICLE 4.									
Salaries to the Masters in the Board's School of Design, and to the Lecturer on Pictorial Anatomy, and for Allowances and Expenses connected therewith, paid under Royal Warrant:									
Alexander Christie, director, salary for the year ended 5th April 1848 - - -				£.	s.	d.			
				200	-	-			
John Ballantyne, first master, salary for the year ended 5th April 1848 - - -				150	-	-			
William Crawford, preceptor, Antique Department, salary for the year ended 5th April 1848 - - -				100	-	-			
E. W. Dallas, preceptor, Ornamental Department, salary for the year ended 5th April 1848 - - -				100	-	-			
James Miller, Professor of Surgery in the University of Edinburgh, salary as Lecturer on Pictorial Anatomy in the School of Design, for the year ended 5th April 1848 - - -				100	-	-			
James Grahame, first curator, Picture Gallery, salary for the year ended 5th April 1848 - - -				100	-	-			
Robert Little, second curator, Picture Gallery, and housekeeper, salary for the year ended 5th April 1848 - - -				30	-	-			
James Johnstone, third curator, Picture Gallery, salary for the year ended 5th April 1848 - - -				50	-	-			
AMOUNT of Article Fourth - - -				£.			830	-	-
ARTICLE 5.									
For Salaries charged on the Board under the Consolidated Establishment of the Boards of Manufactures and Fisheries, including the Retired Allowance to George Thomson, late Principal Clerk:									
Sir Thomas Dick Lauder, Bart., secretary, salary for the year ended 5th April 1848 - - -				£.	s.	d.			
				176	-	-			
John Scott, porter, Royal Institution Building, salary for the year ended 5th April 1848 - - -				75	-	-			
Thomas Watson, curator, Statue Gallery, salary for the year ended 5th April 1848 - - -				72	-	-			
George Thomson, retired clerk, pension for the year ended 5th April 1848 - - -				420	-	-			
AMOUNT of Article Fifth - - -				£.			743	-	-
Carried forward - - -				£.			2,716	11	7

EXPENDITURE, 1847-48—continued.

			£. s. d.
	Brought forward - - -		2,716 11 7
ARTICLE 6.			
For purchasing Examples and Works on Art for the School of Design, for Prizes to Students, and for sundry Expenses and Furnishings:			
<i>Examples, &c.:</i>		£. s. d.	
Hering & Remington, publishers, London, their account for books and prints for the Library - - -		27 18 6	
Robert Sym Wilson, Esq., cashier Royal Bank, to replace a sum advanced by him to Mr. Christie, for purchasing examples on the Continent, and for remitting the amount - - -		50 6 4	
J. & R. M'Cracken, London, for charges and expenses in forwarding said purchases from the Continent to Edinburgh -		19 15 6	
AMOUNT paid for Examples, &c. - - -	£.	98 - 4	
<i>Prizes:</i>		£. s. d.	
George Morrison - 1st Prize, Outlines from Prints		3 - -	
William Armstrong - 2d - - - ditto - - -		1 1 -	
John Shepherd - 3d - - - ditto - - -		1 1 -	
William Galloway - 1st Prize, Outlines from Casts		1 1 -	
Alexander Legget - 1st Prize, Senior Class, Outlines from Casts - - -		5 - -	
James Napier - 2d - - - ditto - - -		1 1 -	
William Bain - 3d Prize, Junior Class, Outlines from Casts - - -		1 1 -	
Robert J. Herdman - 4th - - - ditto - - -		1 1 -	
Thomas Young - Modelling from Flowers -		1 1 6	
John Aikman - 1st Prize, Composition Class -		2 2 -	
John Andrews - 2d - - - ditto - - -		1 1 -	
John Macdonald - 1st Prize, Antique Class -		5 - -	
David Gibson - 2d - - - ditto - - -		2 12 6	
Thomas Kennedy - 1st Prize, Life Class Drawing -		5 - -	
David Gibson - 2d - - - ditto - - -		1 2 -	
David Gibson - 1st Prize, Life Class Painting -		5 - -	
James Edgar - 2d - - - ditto - - -		1 19 -	
William Brodie - 1st Prize, Modelling - - -		10 - -	
William Walker - 2d - - - ditto - - -		5 - -	
Thomas M'Ewan - 3d - - - ditto - - -		5 - -	
James Christie - Extra Prize, Modelling from Life		3 - -	
William Walker - - - - - ditto - - -		2 2 -	
AMOUNT paid for Prizes - - -		64 6 -	
<i>Sundry Expenses and Furnishings:</i>		£. s. d.	
John Taylor, upholsterer, Edinburgh, for repairs and furnishings for School of Design, &c. - - -		55 18 2	
John Arthur, Edinburgh, for furnishings and materials provided by him for the Lectures on Pictorial Anatomy - - -		6 18 6	
Charles O'Neill, picture cleaner, London, for cleaning, lining and restoring certain pictures in the Picture Gallery - - -		154 - -	
AMOUNT paid for Sundry Expenses and Furnishings - -		216 16 8	
AMOUNT of Article Sixth - - -	£.	379 3 -	
ARTICLE 7.			
For Contingent Expenses in carrying on the Business of the Office; viz., for taxes, insurance, repairs, furnishings, postages, printing, advertising, heating, cleaning and lighting, &c., as per Incidental Account, produced to the Board, supported by proper vouchers, for the year ended 5th April 1848 - - -			
		561 11 5	
TOTAL EXPENDITURE - - -		3,657 6 -	
TOTAL RECEIPTS - - -		4,173 18 2	
Balance carried forward to next Year's Account - - -	£.	516 12 2	
Board of Manufactures, Edinburgh, } 5 April 1848.		B. F. Primrose, Secretary.	
Comp., W. C. M.			

R E C E I P T S

For the Year from 5 April 1848 to 5 April 1849.

	£.	s.	d.
Balance of last Year's account brought forward - - -	516	12	2
Annuity due at Midsummer 1848, as settled by Act of Parliament in the fifth year of the reign of his Majesty King George the First, in discharge of the equivalents due to Scotland by the Treaty of Union - - -	2,000	-	-
Dividend on 25,187 <i>l.</i> 18 <i>s.</i> 6 <i>d.</i> in the 3¼ per Cent. Stock, for the year ended 10th October 1848, less income tax - - -	794	14	6
Interest on 4,000 <i>l.</i> from Martinmas 1847 to Martinmas 1848, heritably secured on the estate of Bohally, at 5 per cent., less income tax - - -	194	3	4
Interest on 4,000 <i>l.</i> from Martinmas 1847 to Martinmas 1848, heritably secured upon the estate of Craigpark, at 5 per cent., less income tax - - -	194	3	4
Interest on 3,500 <i>l.</i> from Martinmas 1847 to Martinmas 1848, heritably secured upon the estate of Teaninich, at 5 per cent., less income tax - - -	169	18	-
	558	4	8
Rents paid by the tenants of the Board in the Royal Institution Building, for the year ended Martinmas 1848, less income tax - - -	621	6	8
Government Grant in aid of the gratuitous exhibition of the Torrie Collection, for the year ended 5th April 1849 - - -	100	-	-
Dividend on 800 <i>l.</i> of Edinburgh City Bonds, for the year ended 1st February 1849, less income tax - - -	23	6	-
Interest on the Board's General Account with the Royal Bank, for the year ended 5th April 1849 - - -	142	13	3
TOTAL RECEIPTS - - - £.	4,756	17	3

EXPENDITURE

For the Year from 5 April 1848 to 5 April 1849.

ARTICLE 1.				£.	s.	d.	£.	s.	d.
George Forbes, Esq., Treasurer to the Royal Institution for the Encouragement of the Fine Arts in Scotland, to be applied to the better maintenance of that institution, in terms of a Royal Warrant, dated 24th November 1829 - - - - -				500	-	-			
Holmes Ivory, Esq., Treasurer to the Royal Caledonian Horticultural Society, the Grant for the year ended 1st June 1848, under Royal Warrant of 6th January 1834 - - - - -				200	-	-			
AMOUNT of Article First - - - - -				£.			700	-	-
ARTICLE 2.									
For Compensation Annuities to the following Stampmasters of Linen and Inspectors of Yarn, &c., for the year ended 24th June 1848, for the Loss of their Offices by the repeal of the Linen Laws, and paid under the sanction of the Lords of the Treasury:—									
James Robertson	-	yarn inspector	- -	Peterhead	-	£.	s.	d.	
Thomas Rannie	-	stampmaster	- -	Cullen	-	1	5	-	
George Hutton	-	ditto	- -	Earlston	-	2	10	10	
John Leal	-	ditto	- -	Forres	-	1	14	9	
George Dron	-	ditto	- -	Auchtermuchty	-	1	4	-	
William Smith	-	ditto	- -	Colinsburgh	-	22	3	2	
James Small	-	ditto	- -	Crail	-	3	1	8	
David Blair	-	ditto	- -	Dundee	-	1	10	7	
Robert Donn	-	ditto	- -	Forfar	-	36	3	2	
Alexander Ogilvie	-	ditto	- -	Kirriemuir	-	67	6	-	
John M'Intosh	-	ditto	- -	Inverness	-	51	12	9	
William Simson	-	ditto	- -	Kinross	-	-	18	-	
						2	5	4	
Carried forward - - - - -						£.	191	15	3
							700	-	-

EXPENDITURE, 1848-49—continued.

				£.	s.	d.	£.	s.	d.
Brought forward - - -				191	15	3	700	-	-
Article 2—continued.									
Hugh Stodart	-	flax surveyor	- - -	Carnwath	- -	16	13	4	
John Blair	-	- ditto	- - -	Alyth	- -	13	12	11	
John M'Ewan	-	- ditto	- - -	Crieff	- -	2	-	8	
Duncan M'Owan	-	yarn inspector	- - -	- ditto	- -	2	-	-	
Charles Blair	-	- ditto	- - -	Dunkeld	- -	1	15	1	
William Gloag	-	stampmaster	- - -	Perth	- -	25	14	-	
William Berry	-	yarn inspector	- - -	- ditto	- -	2	-	-	
William Cassels	-	flax surveyor	- - -	Tain	- -	13	6	8	
John Anderson	-	stampmaster	- - -	Stirling	- -	3	1	4	
AMOUNT of Article Second				-	-	-	£.	271	19 3
ARTICLE 3.									
Feu-duty upon the Royal Institution Building paid to the City of Edinburgh, for the year from Whitsunday 1847 to Whitsunday 1848 - - - - -						£.	s.	d.	
						125	-	-	
AMOUNT of Article Third				-	-	-	£.	125	- -
ARTICLE 4.									
For Salaries to the Masters in the Board's School of Design, and to the Lecturer on Pictorial Anatomy, and for Allowances and Expenses connected therewith, paid under Royal Warrant:—									
Alexander Christie, director, for the year ended 5th April 1849 -						£.	s.	d.	
John Ballantyne, First Master - - - ditto - - -						200	-	-	
William Crawford, preceptor, Antique Department, for the year ended 5th April 1849 - - - - -						150	-	-	
E. W. Dallas, preceptor, Ornamental Department, for the year ended 5th April 1849 - - - - -						100	-	-	
James Miller, Professor of Surgery in the University of Edinburgh, salary as Lecturer on Pictorial Anatomy in the School of Design, for the year ended 5th April 1849 - - - - -						150	-	-	
James Grahame, first curator, Picture Gallery, salary for the year ended 5th April 1849 - - - - -						100	-	-	
Robert Little, second curator, Picture Gallery, salary for the year ended 5th April 1849 - - - - -						100	-	-	
James Johnston, third curator in ditto, salary for the year ended 5th April 1849 - - - - -						30	-	-	
						50	-	-	
AMOUNT of Article Fourth				-	-	-	£.	880	- -
ARTICLE 5.									
For Salaries charged on the Board under the Consolidated Establishment of the Boards of Manufactures and Fisheries, including the retired Allowance to George Thomson, late Principal Clerk:—									
Sir John Dick Lauder, Bart., for the executors of Sir Thomas Dick Lauder, Bart., late secretary, salary from 5th April to 29th May 1848, the day of his decease - - - - -						£.	s.	d.	
Hon. B. F. Primrose, secretary, salary from 28th June 1848 to 5th April 1849 - - - - -						26	-	9	
John Scott, porter, Royal Institution Building, salary for the year ended 5th April 1849 - - - - -						135	17	2	
Thomas Watson, curator, Statue Gallery, salary from 5th April to 11th November 1848 - - - - -						75	-	-	
Stephen Phillips, ditto, salary from 11th November 1848 to 5th April 1849 - - - - -						43	4	11	
George Thomson, retired clerk, pension for the year ended 5th April 1849 - - - - -						28	15	1	
						420	-	-	
AMOUNT of Article Fifth				-	-	-	£.	728	17 11
Carried forward				-	-	-	£.	2,705	17 2

EXPENDITURE, 1848-49—*continued.*

		£.	s.	d.
Brought forward - - -		2,705	17	2
ARTICLE 6.				
For purchasing Examples and Works on Art for the School of Design, for Prizes to Students, and for sundry Expenses and Furnishings:—				
<i>Examples :</i>		£.	s.	d.
Lewis Gruner, publisher, London, for drawings and tracings for the School of Design - - - - -		34	18	—
Alexander Rait, publisher, Edinburgh, for a copy of Caldani's Anatomy - - - - -		20	—	—
Tait & Nisbet, auctioneers, Edinburgh, for certain works on art purchased for the Library - - - - -		17	9	—
AMOUNT paid for Examples - - - £.		72	7	—
<i>Prizes :</i>		£.	s.	d.
Edward Maughan - 1st Prize, Outlines from Flat -		3	—	—
William Anderson - 2d - - - ditto - - -		1	1	—
Thomas Holiday - 3d - - - ditto - - -		1	1	—
Lewis Fraser - 4th - - - ditto - - -		1	1	—
Alexander Anderson, 1st Prize, Outlines from Round		3	—	—
William Burton - 2d - - - ditto - - -		1	1	—
George Aikman - 1st Prize, Shaded Drawings -		3	—	—
George Lawson - 2d - - - ditto - - -		1	1	—
Archibald Lawson - 3d - - - ditto - - -		1	1	—
William Armstrong 4th - - - ditto - - -		1	1	—
Thomas M'Ewan - 1st Prize, Modelling from Flowers - - - - -		5	—	—
James Christie - 2d - - - ditto - - -		3	—	—
William Young - 3d - - - ditto - - -		1	5	—
Francis Cruickshanks, 1st Prize, Drawing from Antique - - - - -		5	—	—
William Orchardson, 2d - - - ditto - - -		2	1	—
James Edgar - 1st Prize, Drawing from Life -		5	—	—
Francis Cruickshanks, 2d - - - ditto - - -		2	1	—
Francis Cruickshanks, 1st Prize, Painting from Life		5	—	—
James Edgar - 2d - - - ditto - - -		2	14	—
William Brodie - 1st Prize, Modelling from Life		5	—	—
James Gall, jun. - 2d - - - ditto - - -		3	—	—
William Brodie - Extra Prize, Modelling from Life - - - - -		3	—	—
Francis Edmonstone, for Ornamental Scroll - - -		3	—	—
George Robertson, for Gothic Capital - - -		1	1	—
George Aikman, for an Outline - - - - -		1	5	—
Thomas Hall, for an Ornament - - - - -		2	12	6
Thomas Kennedy, for a Landscape - - - - -		1	5	—
James Christie, for a Candlestick - - - - -		2	—	—
George Robertson, for Wood-carving - - - - -		3	—	—
AMOUNT paid for Prizes - - - £.		72	11	6
Carried forward - - - £.		144	18	6
		2,705	17	2

EXPENDITURE, 1848-49—continued.

	£.	s.	d.	£.	s.	d.
Brought forward - - -	144	18	6	2,705	17	2
Article 6—continued.						
<i>For sundry Expenses and Furnishings:</i>						
John Taylor, upholsterer, Edinburgh, for repairs and furnishings for the School of Design and the Royal Institution Building - - - - -	135	15	5			
Alexander Redpath, stationer, Edinburgh, for stationery - - - - -	10	6	6			
Haldane & Rae, Edinburgh, for gas fittings - - -	15	5	8			
Hume & Melville, Edinburgh, for plumber work -	5	7	6			
J. & J. Baxter, Edinburgh, for glazier work - -	5	18	8			
D. R. Hay & Co., Edinburgh, for paint work - -	11	3	-			
Bryden & Sons, Edinburgh, for ventilators and blinds - - - - -	11	14	10			
Sibbald & Son, Edinburgh, for smith work - -	17	13	6			
Charles O'Neill, picture-cleaner, London, for cleaning, lining and restoring three large paintings by Vandyck, and two small ones by Furini - - -	90	-	-			
James Wilson, first clerk, for extra services during the illness of the late secretary - - - - -	105	-	-			
William C. Miller, second clerk, for extra services during the illness of the late secretary - - -	20	-	-			
George Rannie, third clerk, for extra services during the illness of the late secretary - - - - -	15	-	-			
AMOUNT paid for sundry Expenses and Furnishings - £.	443	5	1			
AMOUNT of Article Sixth - - - £.				588	3	7
ARTICLE 7.						
For contingent expenses in carrying on the business of the Office; viz., for taxes, insurance, repairs, furnishings, postages, printing, advertising, heating, cleaning and lighting, as per Incidental Account produced to the Board, supported by proper vouchers, for the year ended 5th April 1849 - - -				479	18	4
TOTAL EXPENDITURE - - -				3,773	19	1
TOTAL RECEIPTS - - - - -				4,756	17	3
BALANCE carried forward to next Year's Account - - - £.				982	18	2

Board of Manufactures, Edinburgh, }
5 April 1849.B. F. Primrose,
Secretary.

Comp., W. C. M.

RECEIPTS

For the Year from 5 April 1849 to 5 April 1850.

	£.	s.	d.
Balance of last Year's Account, brought forward - - -	982	18	2
Annuity due at Midsummer 1849, as settled by Act of Parliament in the fifth year of the reign of his Majesty King George the First, in discharge of the equivalents due to Scotland by the Treaty of Union - - - - -	2,000	-	-
Dividend on 25,187 <i>l.</i> 18 <i>s.</i> 6 <i>d.</i> in the 3¼ per Cent. Stock, for the year ended 10th October 1849, less income tax - - - - -	794	14	6
Interest on 4,000 <i>l.</i> from Martinmas 1848 to Whitsunday 1849, heritably secured on the estate of Bohally, at 5 per cent., less income tax - - - - -	97	1	8
Interest on 4,000 <i>l.</i> from Whitsunday to Martinmas 1849, heritably secured on the estate of Bohally, at 4½ per cent., less income tax - - - - -	87	7	6
Interest on 4,000 <i>l.</i> from Martinmas 1848 to Whitsunday 1849, on the estate of Craigpark, at 5 per cent., less income tax - - - - -	97	1	8
Interest on 4,000 <i>l.</i> from Whitsunday to Martinmas 1849, on the estate of Craigpark, at 4½ per cent., less income tax - - - - -	87	7	6
Interest on 3,500 <i>l.</i> from Martinmas 1848 to Whitsunday 1849, on the estate of Teaninich, at 5 per cent., less income tax - - - - -	84	19	-
Interest on 3,500 <i>l.</i> from Whitsunday to Martinmas 1849, on the estate of Teaninich, at 4½ per cent., less income tax - - - - -	76	9	1
	530	6	5
Rents paid by the tenants of the Board in the Royal Institution Building, for the year ended Martinmas 1849, less income tax - - - - -	632	8	4
Government Grant in aid of the gratuitous exhibition of the Torrie Collection, for the year ended 5th April 1850 - - - - -	100	-	-
Dividend on 800 <i>l.</i> of Edinburgh City Bonds, for the year ended 1st February 1850, less income tax - - - - -	23	6	-
Income Tax retained from the grant paid by the Board to the Royal Caledonian Horticultural Society, for the year ended 1st June 1849 - - - - -	5	16	8
Amount drawn from capital to be applied by the Board in part payment of the ground purchased on the Mound, under sanction of the Lords of the Treasury, for the erection of the National Gallery - - - - -	3,500	-	-
Interest on the Board's General Account with the Royal Bank, for the year ended 5th April 1850 - - - - -	78	12	6
TOTAL RECEIPTS - - - £.	8,648	2	7

EXPENDITURE

For the Year from 5 April 1849 to 5 April 1850.

ARTICLE 1.	£.	s.	d.	£.	s.	d.
George Forbes, Esq., Treasurer to the Royal Institution for the Encouragement of the Fine Arts in Scotland, to be applied to the better maintenance of that institution, in terms of a Royal Warrant, dated 24th November 1829 - - - - -	500	-	-			
Holmes Ivory, Esq., Treasurer to the Royal Caledonian Horticultural Society, the grant for the year ended 1st June 1849, under Royal Warrant of 6th January 1834 - - - - -	200	-	-			
AMOUNT of Article First - - - £.	700	-	-			
Carried forward - - - £.	700	-	-			

EXPENDITURE, 1849-50—continued.

			£.	s.	d.				
Brought forward - - -			700	-	-				
ARTICLE 2.									
For Compensation Annuities to the following Stampmasters of Linen and Inspectors of Yarn, &c., for the year ended 24th June 1849, for the Loss of their Offices by the repeal of the Linen Laws, and paid under the sanction of the Lords of the Treasury :—									
James Robertson	-	yarn inspector	-	-	-	£.	s.	d.	
Thomas Rannie	-	stampmaster	-	-	-	1	5	-	
George Hutton	-	ditto	-	-	-	2	10	10	
John Leal	-	ditto	-	-	-	1	14	9	
George Dron	-	ditto	-	-	-	1	4	-	
William Smith	-	ditto	-	-	-	Auchtermuchty	22	3	2
James Small	-	ditto	-	-	-	Colinsburgh	3	1	8
David Blair	-	ditto	-	-	-	Crail	1	10	7
Robert Donn	-	ditto	-	-	-	Dundee	36	3	2
Alexander Ogilvie	-	ditto	-	-	-	Forfar	67	6	-
John Macintosh	-	ditto	-	-	-	Kirriemuir	51	12	9
William Simson	-	ditto	-	-	-	Inverness	-	18	-
Hugh Stodart	-	flax surveyor	-	-	-	Kinross	2	5	4
John Blair	-	stampmaster	-	-	-	Carnwath	16	13	4
John M'Ewan	-	ditto	-	-	-	Alyth	13	12	11
Duncan M'Owan	-	yarn inspector	-	-	-	Crieff	2	-	8
Charles Blair	-	stampmaster	-	-	-	ditto	2	-	-
William Gloag	-	ditto	-	-	-	Dunkeld	1	15	1
William Berry	-	yarn inspector	-	-	-	Perth	25	14	-
William Cassels	-	flax surveyor	-	-	-	ditto	2	-	-
John Anderson	-	stampmaster	-	-	-	Tain	13	6	8
						Stirling	3	1	4
AMOUNT of Article Second			-	-	-	£.	271	19	
ARTICLE 3.						£.	s.	d.	
Feu-duty upon the Royal Institution Building paid to the City of Edinburgh, for the year from Whitsunday 1848 to Whitsunday 1849						125	-	-	
Compensation feu-duty on the Royal Institution Building, payable every 25 years, and paid as due at Whitsunday 1849, as per feu contract						125	-	-	
AMOUNT of Article Third			-	-	-	£.	250	-	
ARTICLE 4.									
For Salaries to the Masters in the Board's School of Design, and to the Lecturer on Pictorial Anatomy, and for Allowances and Expenses connected therewith, paid under Royal Warrant :—									
Alexander Christie, director, salary for the year ended 5th April 1850	-	-	-	-	-	£.	s.	d.	
John Ballantyne, first master, salary for the year ended 5th April 1850	-	-	-	-	-	200	-	-	
William Crawford, preceptor, Antique Department, salary for the year ended 5th April 1850	-	-	-	-	-	175	-	-	
E. W. Dallas, preceptor, Ornamental Department, salary for the year ended 5th April 1850	-	-	-	-	-	150	-	-	
James Miller, Professor of Surgery in the University of Edinburgh, salary as Lecturer on Pictorial Anatomy in the School of Design, for the year ended 5th April 1850	-	-	-	-	-	150	-	-	
James Grahame, first curator, Picture Gallery, salary for the year ended 5th April 1850	-	-	-	-	-	100	-	-	
Robert Little, second curator in Picture Gallery, and house-keeper, salary for the year ended 5th April 1850	-	-	-	-	-	100	-	-	
James Johnstone, third curator in Picture Gallery, salary for the year ended 5th April 1850	-	-	-	-	-	30	-	-	
						50	-	-	
AMOUNT of Article Fourth			-	-	-	£.	955	-	
Carried forward			-	-	-	£.	2,176	19 3	

EXPENDITURE, 1849-50—*continued.*

	£.	s.	d.
Brought forward - - -	2,176	19	3
ARTICLE 5.			
For Salaries charged on the Board under the Consolidated Establishment of the Boards of Manufactures and Fisheries, including the Retired Allowance to George Thomson, late Principal Clerk:—			
Hon. B. F. Primrose, secretary, salary for the year ended 5th April 1850 - - - - -	176	-	-
John Scott, porter, Royal Institution Building, salary for the year ended 5th April 1850 - - - - -	75	-	-
Stephen Phillips, curator, Statue Gallery, salary for the year ended 5th April 1850 - - - - -	72	-	-
George Thomson, retired clerk, pension for the year ended 5th April 1850 - - - - -	420	-	-
AMOUNT of Article Fifth - - - £.	743	-	3
ARTICLE 6.			
For purchasing Examples and Works on Art for the School of Design, for Prizes to Students, and for sundry Expenses and Furnishings:—			
<i>Examples, &c.:</i>			
Paul & Dominic Colnaghi, publishers, London, for engravings and prints for the Library - - - - -	3	5	-
Lewis Gruner, publisher, London, for engravings and prints for the Library - - - - -	4	4	-
Hering & Remington, publishers, London, for engravings and prints for the Library - - - - -	2	17	-
Paul & Dominic Colnaghi, publishers, London, for engravings and prints for the Library - - - - -	11	12	6
Lewis Gruner, publisher, London, for engravings and prints for the Library - - - - -	4	16	-
Tait & Nisbet, auctioneers, Edinburgh, for Sir Joshua Reynolds's works - - - - -	12	-	-
AMOUNT paid for Examples - - - £.	38	14	6
<i>Prizes:</i>			
Henry Banks - - - 1st Prize, Outlines from the Flat - - - - -	3	-	-
William Lizars - - - 2d - - - ditto - - - - -	1	1	-
Alexander Grant - - - 3d - - - ditto - - - - -	1	1	-
James Thomson - - - 4th - - - ditto - - - - -	1	1	-
Christopher Aitchison - 1st Prize, Outlines from the Round - - - - -	3	-	-
Henry Moir - - - 2d - - - ditto - - - - -	1	1	-
Ebenezer Buchanan - - 3d - - - ditto - - - - -	1	1	-
Hugh Crichton - - - 1st Prize, Shaded Drawings - - - - -	3	-	-
Alexander Anderson - - 2d - - - ditto - - - - -	1	11	6
David Law - - - 3d - - - ditto - - - - -	1	1	-
Alexander Gallatley - - Outlines from Raffaele - - - - -	1	19	-
John Michie - - - Design for a Stained Glass Window - - - - -	3	-	-
Francis Edmonstone - - Design for a Silver Salver - - - - -	2	2	-
Thomas Hall - - - Design for a Ceiling - - - - -	1	11	6
Graham Morton - - - Design for a Title Page - - - - -	1	1	-
William Browning - - - Design for a Silver Salver - - - - -	1	1	-
William Orchardson - - 1st Prize, Antique Class - - - - -	5	-	-
George Yeats - - - 2d - - - ditto - - - - -	2	1	-
William Orchardson - - 1st Prize, Drawing from Life Model - - - - -	5	-	-
George Atkinson - - - 2d - - - ditto - - - - -	2	1	-
R. J. Herdman - - - 1st Prize, Painting from Life - - - - -	5	-	-
Robert Cochrane - - - 2d - - - ditto - - - - -	3	3	-
AMOUNT paid for Prizes - - -	49	17	-
Carried forward - - - £.	88	11	6
	2,919	19	3

EXPENDITURE, 1849-50—continued.

	£.	s.	d.	£.	s.	d.
Brought forward - - -	88	11	6	2,919	19	3
Article 6—continued.						
<i>Sundry Expenses and Furnishings :</i>	£.	s.	d.			
John Arthur, Edinburgh, for furnishings and materials provided by him for the Lectures on Pictorial Anatomy - - - - -	6	-	-			
Alexander and Robert Smith, builders, Edinburgh, for effecting certain alterations on the premises occupied by the Royal Society in extending the School of Design - - - - -	251	15	2			
<i>Note.</i> —Board's proportion - -	210	5	2			
Royal Society's proportion, on which interest is paid to Board at 5 per cent - -	41	10	-			
£.	251	15	2			
Alexander and Robert Smith, builders, Edinburgh, for raising the floor of the South Octagon Apartment in the Exhibition Rooms - - - - -	87	5	1			
AMOUNT paid for sundry Expenses - - - £.	345	-	3			
AMOUNT of Article Sixth - - - £.				433	11	9
ARTICLE 7.						
For Contingent Expenses in carrying on the Business of the Office ; viz., for taxes, insurance, repairs, furnishings, postages, printing, advertising, heating, cleaning and lighting, as per Incidental Account produced to the Board, supported by proper vouchers, for the year ended 5th April 1850 - - - - -	494	7	3			
AMOUNT of Article Seventh - - - £.				494	7	3
For National Gallery, Edinburgh, being part of the sum of 15,000 <i>l.</i> to be provided by the Board in aid of the Parliamentary Grant for the Building :						
William Dowie, contractor, for work at the roadway upon the Mound, on account - - - - -	200	-	-			
Paid for the area on the Mound for the building purchased by the Board from the College Committee of the Free Church of Scotland, as sanctioned by the Lords of the Treasury - -	3,000	-	-			
Paid for the area purchased from the Lord Provost and Magistrates of the City of Edinburgh, as sanctioned by the Lords of the Treasury - - - - -	1,000	-	-			
AMOUNT paid for National Gallery - - - £.				4,200	-	-
TOTAL EXPENDITURE - - -				8,047	18	3
TOTAL RECEIPTS - - -				8,648	2	7
BALANCE carried forward to next Year's Account. - - - £.				600	4	4

Board of Manufactures, Edinburgh, }
 5 April 1850.
 Comp., W. C. M.

B. F. Primrose,
 Secretary.

RECEIPTS

For the Year from 5 April 1850 to 5 April 1851.

	£.	s.	d.
Balance of last Year's Account brought forward - - -	600	4	4
Annuity due at Midsummer 1850, as settled by Act of Parliament in the 5th year of the reign of his Majesty King George the First, in discharge of the equivalents due to Scotland by the Treaty of Union - - - - -	2,000	-	-
Dividend on 25,187 <i>l.</i> 18 <i>s.</i> 6 <i>d.</i> in the 3¼ per Cent. Stock, for the year ended 10th October 1850, less income tax - - - - -	794	14	6
Interest on 4,000 <i>l.</i> from Martinmas 1849 to Whitsunday 1850, heritably secured on the estate of Bohally, at 4 per cent., less income tax - - - - -	77	13	4
Interest on 4,000 <i>l.</i> from Whitsunday to Martinmas 1850, on the estate of Bohally, at 3½ per cent, less income tax - - - - -	67	19	2
Interest on 4,000 <i>l.</i> from Martinmas 1849 to Whitsunday 1850, on the estate of Craigpark, at 4 per cent., less income tax - - - - -	77	13	4
Interest on 4,000 <i>l.</i> from Whitsunday to Martinmas 1850, on the estate of Craigpark, at 3½ per cent., less income tax - - - - -	67	19	2
Interest on 3,500 <i>l.</i> from Martinmas 1849 to Whitsunday 1850, on the estate of Teaninich, at 4 per cent., less income tax - - - - -	67	19	2
Interest on 3,500 <i>l.</i> from Whitsunday to Martinmas 1850, on the estate of Teaninich, at 3½ per cent., less income tax - - - - -	59	9	4
	418	13	6
Rents paid by the tenants of the Board in the Royal Institution Building, for the year ended Martinmas 1850, less income tax - - - - -	634	4	1
Government Grant in aid of the gratuitous exhibition of the Torrie Collection, for the year ended 5th April 1851 - - - - -	100	-	-
Dividend on 800 <i>l.</i> of Edinburgh City Bonds, for the year ended 1st February 1851, less income tax - - - - -	23	6	-
Rents received from tenants occupying the areas on the Mound purchased for the National Gallery before being broken up for the erection of the building, and paid for the half-year ended Whitsunday 1850, less income tax - - - - -	61	9	-
Income tax deducted from the annual grant paid by the Board to the Royal Caledonian Horticultural Society, for the year ended 1st June 1850 - - - - -	5	16	8
Income tax on the feu-duty of the Royal Institution Building, for the year ended Whitsunday 1850 - - - - -	3	12	11
Interest allowed by the Royal Bank on Board's General Account, for the year ended 5th April 1851 - - - - -	20	8	7
TOTAL RECEIPTS - - - £.	4,662	9	7

EXPENDITURE

For the Year from 5 April 1850 to 5 April 1851.

	£.	s.	d.
ARTICLE 1.			
George Forbes Esq., Treasurer to the Royal Institution for the Encouragement of the Fine Arts in Scotland, to be applied to the better maintenance of that institution, in terms of a Royal Warrant, dated 24th November 1829 - - - - -	500	-	-
Holmes Ivory, Esq., Treasurer to the Royal Caledonian Horticultural Society, the Grant for the year ended 1st June 1850, under Royal Warrant of 6th January 1834 - - - - -	200	-	-
AMOUNT of Article First - - - £.	700	-	-
Carried forward - - - £.	700	-	-

EXPENDITURE, 1850-51—continued.

				£.	s.	d.
Brought forward - - -				700	-	-
ARTICLE 2.						
For Compensation Annuities to the following Stampmasters of Linen and Inspectors of Yarn, &c., for the year ended 24th June 1850, for the Loss of their Offices by the repeal of the Linen Laws, and paid under the sanction of the Lords of the Treasury :—						
James Robertson	-	yarn inspector	-	Peterhead	-	£. s. d. 1 5 -
George Hutton	-	stampmaster	-	Earlston	-	1 14 9
John Leal	-	- ditto	-	Forres	-	1 4 -
George Dron	-	- ditto	-	Auchtermuchty	-	22 3 2
William Smith	-	- ditto	-	Colinsburgh	-	3 1 8
James Small	-	- ditto	-	Crail	-	1 10 7
David Blair	-	- ditto	-	Dundee	-	36 3 2
Robert Don	-	- ditto	-	Forfar	-	67 6 -
Alexander Ogilvie	-	- ditto	-	Kirriemuir	-	51 12 9
John M'Intosh	-	- ditto	-	Inverness	-	- 18 -
William Simpson	-	- ditto	-	Kinross	-	2 5 4
Hugh Stodart	-	flax surveyor	-	Carnwath	-	16 13 4
John Blair	-	stampmaster	-	Alyth	-	13 12 11
John M'Ewan	-	- ditto	-	Crieff	-	2 - 8
Duncan M'Owan	-	yarn inspector	-	- ditto	-	2 - -
Charles Blair	-	stampmaster	-	Dunkeld	-	1 15 1
William Gloag	-	- ditto	-	Perth	-	25 14 -
William Berry	-	- ditto	-	- ditto	-	2 - -
William Cassels	-	flax surveyor	-	Tain	-	13 6 8
John Anderson	-	stampmaster	-	Stirling	-	3 1 4
AMOUNT of Article Second - - -				£.	269	8 5
ARTICLE 3.						
Feu-duty upon the Royal Institution Building, paid to the City of Edinburgh, for the year from Whitsunday 1849 to Whitsunday 1850				£.	s.	d.
				125	-	-
AMOUNT of Article Third - - -				£.	125	- -
ARTICLE 4.						
For Salaries to the Masters in the Board's School of Design, and to the Lecturer on Pictorial Anatomy, and for Allowances and Expenses connected therewith, paid under Royal Warrant :—						
Alexander Christie, director, salary for the year ended 5th April 1851	-	-	-	£.	s.	d.
	-	-	-	200	-	-
John Ballantyne, first master	-	-	-	175	-	-
William Craufurd, preceptor	-	-	-	150	-	-
E. W. Dallas, preceptor	-	-	-	150	-	-
James Miller, Professor of Surgery in the University of Edinburgh, salary as Lecturer on Pictorial Anatomy in the School of Design, for the year ended 5th April 1851	-	-	-	100	-	-
James Graham, first curator, Picture Gallery, salary for the year ended 5th April 1851	-	-	-	100	-	-
Robert Little, second curator in Picture Gallery, and house-keeper, salary for the year ended 5th April 1851	-	-	-	30	-	-
James Johnston, third curator in Picture Gallery, salary for the year ended 5th April 1851	-	-	-	50	-	-
AMOUNT of Article Fourth - - -				£.	955	- -
Carried forward - - -				£.	2,049	8 5

EXPENDITURE, 1850-51—continued.

	£.	s.	d.
Brought forward - - -	2,049	8	5
ARTICLE 5.			
For Salaries charged on the Board under the Consolidated Establishment of the Boards of Manufactures and of Fisheries, and the Retired Allowance of George Thomson, late Principal Clerk:—			
Honourable B. F. Primrose, secretary, salary for the year ended 5th April 1851 - - - - -	176	-	-
John Scott, porter, Royal Institution Building, salary for the year ended 5th April 1851 - - - - -	75	-	-
Stephen Phillips, curator, Statue Gallery, salary for the year ended 5th April 1851 - - - - -	72	-	-
George Thomson, retired clerk, pension for three quarters, viz., from 5th April 1850 to 5th January 1851 - - - - -	315	-	-
AMOUNT of Article Fifth - - - £.	638	-	-
ARTICLE 6.			
For purchasing Examples and Works on Art for the School of Design, for Prizes to Students, and for sundry Furnishings and Expenses:—			
<i>Examples, &c.:</i>			
J. M. De Herman, of Munich, for a painting, en gauche, of the Virgin and Child - - - - -	5	7	6
Tait & Nisbet, auctioneers, Edinburgh, for drawings by the late Sir William Allan - - - - -	7	3	-
Henderson & Bissett, bookbinders, Edinburgh, for binding certain books on Art in the Library, as per estimate - - - - -	19	11	-
J. M. De Herman, Munich, for a print - - - - -	6	3	6
J. M. Hammersley, Manchester, for a series of mechanical drawings and prints - - - - -	2	15	6
John Menzies, bookseller, Edinburgh, for the Art Journal for 1850, for the Library - - - - -	2	2	-
Alexander Hill, bookseller, Edinburgh, for Billing's Geometrical Treatises - - - - -	2	19	6
AMOUNT paid for Examples - - - £.	46	2	-
<i>Prizes:</i>			
William Gellatly, 1st Prize, Outlines from the Flat - - - - -	3	-	-
Magnus Manson, 2d ditto - - - ditto - - - - -	1	1	-
Thomas Scott - 3d ditto - - - ditto - - - - -	1	1	-
John Bowers - 4th ditto - - - ditto - - - - -	1	1	-
Thomas Kemp - 1st Prize, Outlines from the Round - - - - -	3	-	-
James Thomson 2d ditto - - - ditto - - - - -	1	1	-
Alexander Grant, 3d ditto - - - ditto - - - - -	1	1	-
Joseph Henderson - 1st Prize, Shaded Drawings - - - - -	3	3	-
Bruce J. Holmes - 2d ditto - - - ditto - - - - -	1	1	-
W. H. Fotheringham, 3d ditto - - - ditto - - - - -	1	1	-
Kirkman J. Finlay - 4th ditto - - - ditto - - - - -	1	1	-
James Surrene, 1st Prize, Outlines from Raphael - - - - -	1	19	6
Joseph Wilton, 2d ditto - - - ditto - - - - -	2	2	6
William Lizars, 3d ditto - - - ditto - - - - -	1	11	6
John Michie, Design for a Drawing-room - - - - -	5	-	-
Thomas Holiday, Design for a Tea Service - - - - -	1	1	-
George Lawson, 1st Prize, Sculpture - - - - -	1	11	6
Hugh Watt - 2d ditto - ditto - - - - -	1	11	6
Alexander Smith, 1st Prize, Modelling from Flowers - - - - -	3	-	-
John Wilson - 2d ditto - - - ditto - - - - -	1	11	6
Graham Morton, Drawing from Flowers - - - - -	1	1	-
Edward Huie - 1st Prize, Drawing from the Antique - - - - -	5	-	-
George Aikman, 2d ditto - - - ditto - - - - -	2	2	6
James Waite - 3d ditto - - - ditto - - - - -	1	4	-
Carried forward - - - £.	46	7	6
	46	2	-
	2,687	8	5

EXPENDITURE, 1850-51—continued.

Brought forward - - -	£. s. d. 46 7 6	£. s. d. 46 2 -	£. s. d. 2,687 8 6
Article 6—continued.			
William Orchardson, 1st Prize, Drawing from Life Model - - -	5 - -		
R. J. Herdman - 2d ditto - - ditto - -	2 2 6		
Francis Cruickshanks, 1st Prize, Painting from Life	5 - -		
Robert J. Herdman - 2d ditto - ditto - -	1 5 6		
William Orchardson - 3d ditto - ditto - -	1 4 -		
AMOUNT paid for Prizes - - - £.		60 19 6	
Sundry Expenses and Furnishings:			
John Arthur, Edinburgh, for furnishings and materials provided by him for the lectures on Pictorial Anatomy - - -	6 - -		
J. & R. M'Cracken, London, charge and expenses for forwarding painting by "Bonifazio," of the Last Supper, from Venice to Edinburgh - - -	14 19 8		
Ballantyne and Allan, Edinburgh, for stippling and oiling certain casts in the Statue Gallery, as per estimate - - -	58 5 3		
AMOUNT paid for Sundry Expenses - - - £.		79 4 11	
AMOUNT of Article Sixth - - - £.			186 6 5
ARTICLE 7.			
or Contingent Expenses in carrying on the Business of the Office; viz., for taxes, insurance, repairs, furnishings, postages, printing, advertising, heating, cleaning and lighting, as per Incidental Account produced to the Board, supported by proper vouchers, for the year ended 5th April 1851 - - -		£. s. d. 503 17 9	
AMOUNT of Article Seventh - - - £.			503 17 9
For National Gallery, Edinburgh, being further Payments towards the Sum of 15,000 £. to be provided by the Board in aid of the Parliamentary Grant for the Building:—			
William Dowie, contractor, for work at the roadway upon the Mound, further on account - - -		£. s. d. 200 - -	
Ditto - - - ditto - - - ditto - - -		200 - -	
Ditto - - - ditto - - - ditto - - -		200 - -	
Ditto - - - ditto - - - ditto - - -		200 - -	
William H. Playfair, architect, for architect's commission and charges for plans, estimates, and working drawings of the National Gallery, on account - - -		500 - -	
AMOUNT paid for National Gallery - - - £.			1,300 - -
TOTAL EXPENDITURE - - -			4,677 12 7
TOTAL RECEIPTS - - -			4,662 9 7
EXCESS of Expenditure over Receipts, occasioned by Disbursements } for the National Gallery - - - - - }		£.	15 3 -

Board of Manufactures, Edinburgh, }
5 April 1851.B. F. Primrose,
Secretary.

Comp., W. C. M.

RECEIPTS

For the Year from 5 April 1851 to 5 April 1852.

	£.	s.	d.
Annuity due at Midsummer 1851, as settled by Act of Parliament in the fifth year of the reign of his Majesty King George the First, in discharge of the equivalents due to Scotland by the Treaty of Union - - - - -	2,000	-	-
Dividend on 25,187 <i>l.</i> 18 <i>s.</i> 6 <i>d.</i> in the 3½ per Cent. Stock, for the year ended 10th October 1851, less income tax - - - - -	794	14	6
Interest on 4,000 <i>l.</i> from Martinmas 1850 to Martinmas 1851, heritably secured on the estate of Bohally, at 3½ per cent., less income tax - - - - -	135	18	4
Interest on 4,000 <i>l.</i> from Martinmas 1850 to Martinmas 1851, on the estate of Craigpark, at 3½ per cent., less income tax - - - - -	135	18	4
Interest on 3,500 <i>l.</i> from Martinmas 1850 to Martinmas 1851, on the estate of Teaninich, at 3½ per cent., less income tax - - - - -	118	18	8
	390	15	4
Rents paid by the tenants of the Board in the Royal Institution Building, for the year ended Martinmas 1851, less income tax - - - - -	634	8	8
Government grant in aid of the gratuitous exhibition of the Torrie Collection, for the year ended 5th April 1852 - - - - -	100	-	-
Dividend on 800 <i>l.</i> of Edinburgh City Bonds, for the year ended 1st February 1852 - - - - -	23	6	-
Income tax deducted from the annual grant paid by the Board to the Royal Caledonian Horticultural Society, for the year ended 1st June 1851 - - - - -	5	16	8
Income tax deducted from the feu-duty of the Royal Institution Building, for the year ended Whitsunday 1851 - - - - -	3	12	11
Interest allowed by the Royal Bank on the Board's General Account, for the year ended 5th April 1852 - - - - -	29	1	9
TOTAL RECEIPTS - - - £.	3,981	15	10

EXPENDITURE

For the Year from 5 April 1851 to 5 April 1852.

ARTICLE 1.	£.	s.	d.	£.	s.	d.
George Forbes, Esq., Treasurer to the Royal Institution for the Encouragement of the Fine Arts in Scotland, to be applied to the better maintenance of that institution, in terms of a Royal Warrant, dated 24th November 1829 - - - - -	500	-	-			
Holmes Ivory, Esq., Treasurer to the Royal Caledonian Horticultural Society, the grant for the year ended 1st June 1851, under Royal Warrant of 6th January 1834 - - - - -	200	-	-			
AMOUNT of Article First - - - £.	700	-	-			
ARTICLE 2.						
For Compensation Annuities to the following Stampmasters of Linen and Inspectors of Yarn, &c., for the year ended 24th June 1851, for the Loss of their Offices by the repeal of the Linen Laws, and paid under the sanction of the Lords of the Treasury :—						
James Robertson - yarn inspector - - - Peterhead - -	1	5	-			
George Hutton - stampmaster - - - Earlston - -	1	14	9			
John Leal - - - ditto - - - Forres - -	1	4	-			
George Dron - - - ditto - - - Auchtermuchty - -	22	8	2			
Carried forward - - - £.	26	6	11	700	-	-

EXPENDITURE, 1851-52—continued.

						£.	s.	d.	£.	s.	d.
Brought forward - - -						26	6	11	700	-	-
Article 2—continued.											
William Smith	-	stampmaster	-	Colinsburgh	-	3	1	8			
James Small	-	- ditto	-	Craill	-	1	10	7			
David Blair	-	- ditto	-	Dundee	-	36	3	2			
Robert Donn	-	- ditto	-	Forfar	-	67	6	-			
Alexander Ogilvie	-	- ditto	-	Kirriemuir	-	51	12	9			
William Simpson	-	- ditto	-	Kinross	-	2	5	4			
Hugh Stodart	-	flax surveyor	-	Carnwath	-	16	13	4			
John Blair	-	stampmaster	-	Alyth	-	13	12	11			
John M'Ewan	-	- ditto	-	Crieff	-	2	-	8			
Duncan M'Owan	-	yarn inspector	-	Crieff	-	2	-	-			
Charles Blair	-	stampmaster	-	Dunkeld	-	1	15	1			
William Gloag	-	- ditto	-	Perth	-	25	14	-			
William Berry	-	- ditto	-	Perth	-	2	-	-			
John M'Intosh	-	- ditto	-	Inverness	-	-	18	-			
John Anderson	-	- ditto	-	Stirling	-	3	1	4			
Executors of Wil-											
liam Cassels	-	late yarn inspector	-	Tain	-	7	9	-			
AMOUNT of Article Second						-	-	£.	263	10	9
ARTICLE 3.											
Feu-duty on the Royal Institution Building, for the year from						£.	s.	d.			
Whitsunday 1850 to Whitsunday 1851 - - -						125	-	-			
AMOUNT of Article Third						-	-	£.	125	-	-
ARTICLE 4.											
For Salaries to the Masters in the Board's School of Design, and to the Lecturer on Pictorial Anatomy, and for Allowances and Expenses connected therewith, paid under Royal Warrant:—											
Alexander Christie, director, salary for the year ended 5th April						£.	s.	d.			
1852 - - -						200	-	-			
John Ballantyne, first master, salary for the year ended 5th											
April 1852 - - -						175	-	-			
William Crawford, preceptor, salary for the year ended 5th April											
1852 - - -						150	-	-			
E. W. Dallas, preceptor, salary for the year ended 5th April 1852						150	-	-			
James Miller, Professor of Surgery in the University of Edin-											
burgh, salary as Lecturer on Pictorial Anatomy in the School											
of Design, for the year ended 5th April 1852 - - -						100	-	-			
James Grahame, first curator, Picture Gallery, salary for the											
for the year ended 5 April 1852 - - -						100	-	-			
Robert Little, second curator in Picture Gallery, and house-											
keeper, salary for the year ended 5th April 1852 - - -						30	-	-			
James Johnston, third curator in Picture Gallery, salary for the											
year ended 5th April 1852 - - -						50	-	-			
AMOUNT of Article Fourth						-	-	£.	955	-	-
ARTICLE 5.											
For Salaries charged on the Board under the Consolidated Establishment of the Boards of Manufactures and Fisheries, and for the Retired Allowance to George Thomson, late Principal Clerk:—											
Hon. B. F. Primrose, secretary, salary for the year ended 5th						£.	s.	d.			
April 1852 - - -						176	-	-			
John Scott, porter, Royal Institution Building, salary for the											
year ended 5th April 1852 - - -						75	-	-			
Stephen Phillips, curator, Statue Gallery, salary for the year											
ended 5th April 1852 - - -						72	-	-			
Executors of George Thomson, deceased, balance of pension from											
5th January to 18th February 1851, the date of Mr. Thomson's											
decease - - -						50	12	7			
AMOUNT of Article Fifth						-	-	£.	373	12	7
Carried forward						-	-	£.	2,417	3	4

EXPENDITURE, 1851-52—continued.

			£.	s.	d.	
Brought forward - - -			2,417	3	4	
ARTICLE 6.						
For purchasing Examples and Works on Art for the School of Design, for Prizes to Students, and for sundry Furnishings and Expenses:						
Examples, &c.:						
Paul and Dominic Colnaghi & Co., publishers, London, for Part No. 9, of the Engravings by Toschi from the Correggio Frescoes at Parma - - - - -			£.	s.	d.	
Henderson & Bisset, bookbinders, Edinburgh, for binding the works of Sir Joshua Reynolds, as per estimate - - - - -			2	5	6	
Paul and Dominic Colnaghi, London, for Part No. 10, of the Engravings by Toschi from the Correggio Frescoes at Parma - - - - -			6	6	-	
Robert William Billings, architect, London, being the price, as reduced to the Board by him, of an India proof copy of his work on the Baronial Antiquities of Scotland - - - - -			3	4	6	
John Menzies, bookseller, Edinburgh, for supplying the Art Journal for Library, year 1851 - - - - -			12	10	-	
			2	17	-	
AMOUNT paid for Examples - - - £.			27	3	-	
Prizes:						
Archibald Dick - 1st Prize, Outlines from the Flat - - - - -			£.	s.	d.	
William Hastie - 2d - - - ditto - - - - -			3	-	-	
John Laing - 3d - - - ditto - - - - -			1	1	-	
William Adamson - 4th - - - ditto - - - - -			1	1	-	
William Galletly - 1st Prize, Outlines from the Round - - - - -			-	16	-	
Hugh Cameron - 2d - - - ditto - - - - -			3	-	-	
John Bowers - 3d - - - ditto - - - - -			1	1	-	
J. G. Surene - 1st Prize, Shaded Drawings - - - - -			1	1	-	
Alex. S. M'Kay - 2d - - - ditto - - - - -			3	3	-	
Magnus Manson - 3d - - - ditto - - - - -			1	1	-	
Alex. Middleton - 1st Prize, Outlines from Raffaele - - - - -			1	1	-	
James Thomson - 2d - - - ditto - - - - -			2	2	-	
James Hall - 1st Prize, Original Design - - - - -			1	1	-	
Alexander Kirkwood - 2d - - - ditto - - - - -			2	-	-	
Alexander Brodie - } Equal merit, ditto - - - - -			1	11	6	
Joseph Dougall - }			1	11	6	
James Page - 4th - - - ditto - - - - -			1	1	-	
George Lawson - 1st Prize, Sculpture - - - - -			1	11	6	
Alexander Kirkwood - 2d - - - ditto - - - - -			1	1	-	
Thomas Kemp - Prize, Perspective - - - - -			1	1	-	
John Myles - 1st Prize, Drawing from Antique - - - - -			5	-	-	
William Scott - 2d - - - ditto - - - - -			2	2	-	
Joseph Henderson - 3d - - - ditto - - - - -			1	4	-	
R. J. Herdman - 1st Prize, Drawing from Life Model - - - - -			5	-	-	
George Yeats - 2d - - - ditto - - - - -			1	10	-	
William Orchardson - 1st Prize, Painting from Life - - - - -			5	-	-	
George Atkinson - 2d - - - ditto - - - - -			1	12	-	
Prize omitted by Mr. Hill to be charged in his account for last year - - - - -			1	1	-	
AMOUNT paid for Prizes - - - £.			53	14	6	
Sundry Expenses and Furnishings:						
John Arthur, Edinburgh, for furnishings and materials provided by him for the Lectures on Pictorial Anatomy - - - - -			£.	s.	d.	
Signor Schiavoni, Venice, for a picture, by Titian, of the Madonna and Child - - - - -			5	10	6	
J. & R. M'Cracken, London, charges and expenses for forwarding said picture from Venice to Edinburgh - - - - -			32	-	-	
Royal Bank of Scotland, repayment of the over-draft on last year, occasioned by excess of expenditure in that year over receipts - - - - -			2	19	6	
			15	3	-	
Carried forward - - - £.			55	13	-	
			80	17	6	
			2,417	3	4	

EXPENDITURE, 1851-52—continued.

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	55 13 -	80 17 6	2,417 3 4
Article 6—continued.			
Expense of sending Ten Students, selected from the School of Design, and a Curator, to visit the Great Exhibition in London, paid under the sanction of the Treasury :—			
William Gallatly, engraver - - - - -	6 - -		
James Thomson, lithographer - - - - -	6 - -		
Joseph Henderson, artist - - - - -	6 - -		
Bruce, J. Home, lithographer - - - - -	6 - -		
William H. Lizars, engraver - - - - -	6 - -		
Thomas Holiday, engraver - - - - -	6 - -		
George Aikman, engraver - - - - -	6 - -		
William Orchardson, artist - - - - -	6 - -		
Robert J. Herdman, artist - - - - -	6 - -		
John Michie, glass stainer - - - - -	6 - -		
Thomas Kemp, architect - - - - -	6 - -		
Stephen Phillips, curator, Statue Gallery, attendant	6 - -		
William Sinclair, for doing duty in the Statue Gallery, during the absence of Stephen Phillips in London	1 7 -		
AMOUNT paid for sundry Expenses - - - - -		129 - -	
AMOUNT of Article Sixth - - - - £.			209 17 6
ARTICLE 7.			
For Contingent Expenses in carrying on the Business of the Office; viz., for taxes, insurance, repairs, furnishings, postages, printing, advertising, heating, cleaning and lighting, as per Incidental Account produced to the Board, supported by proper vouchers, for the year ended 5th April 1852 - - - - -		£. s. d.	
		449 13 4	
AMOUNT of Article Seventh - - - - £.			449 13 4
TOTAL EXPENDITURE - - - -			3,076 14 2
TOTAL RECEIPTS - - - -			3,981 15 10
BALANCE carried forward to next Year's Account - - - - £.			905 1 8

Board of Manufactures, Edinburgh, }
5 April 1852.
Comp., W. C. M.

B. F. Primrose,
Secretary.

RECEIPTS

For the Year from 5 April 1852 to 5 April 1853.

	£. s. d.
Balance of last Year's Account brought forward - - -	905 1 8
Annuity due at Midsummer 1852, as settled by Act of Parliament in the fifth year of the reign of his Majesty King George the First, in discharge of the equivalents due to Scotland by the Treaty of Union - - -	2,000 - -
Dividend on 25,187 l. 18 s. 6 d. in the 3½ per Cent. Stock, for the half-year ended 5th April 1852, less income tax - - -	£. s. d. 397 7 3
Dividend on 15,770 l. 6 s. 7 d. in the 3½ per Cent. Stock, for the half-year ended 10th October 1852, less income tax - - -	248 15 11
	646 3 2
Carried forward - - - - £.	3,551 4 10

RECEIPTS, 1852-53—continued.

		£.	s.	d.
Brought forward	- - -	3,551	4	10
Interest on 4,000 <i>l.</i> from Martinmas 1851 to Martinmas 1852, heritably secured on the estate of Bohally, at 3½ per cent., less income tax	- - - - - 135 18 4			
Interest on 1,500 <i>l.</i> , further secured thereon, from Whitsunday to Martinmas 1852, less income tax	- - - - - 25 9 8			
Interest on 4,000 <i>l.</i> from Martinmas 1851 to Martinmas 1852, on the estate of Craigpark, at 3½ per cent., less income tax	- - - - - 135 18 4			
Interest on 3,500 <i>l.</i> from Martinmas 1851 to Whitsunday 1852, on the estate of Teaninich, at 3½ per cent., less income tax	- - - - - 59 9 4			
		356	15	8
Rents paid by the tenants of the Board in the Royal Institution Building, for the year ended Martinmas 1852, less income tax	- - - - - 634 8 8			
Government grant in aid of the gratuitous exhibition of the Torrie Collection, for the year ended 5th April 1853	- - - - - 100 - -			
Dividend on 800 <i>l.</i> of Edinburgh City Bonds, for the year ended 1st February 1853, less income tax	- - - - - 23 6 -			
Income tax deducted from the annual grant paid by the Board to the Royal Caledonian Horticultural Society, for the year ended 1st June 1852	- - - - - 5 16 8			
Income tax deducted from the feu-duty of the Royal Institution Building, for the year ended Whitsunday 1852	- - - - - 3 12 11			
Proportion of the price of the picture of the "Madonna and Child" by Titian, received from the Royal Institution for the Fine Arts, as per agreement	- - - - - 18 10 -			
Interest allowed by the Royal Bank on the Board's General Account, for the year ended 5th April 1853, the deposits being increased by sale of stock for the Board's contribution to the National Gallery	- - - - - 249 - 2			
TOTAL RECEIPTS	- - - £.	4,942	14	11

EXPENDITURE

For the year from 5 April 1852 to 5 April 1853.

ARTICLE 1.				£.	s.	d.
George Forbes, Esq., Treasurer to the Royal Institution for the Encouragement of the Fine Arts in Scotland, to be applied to the better maintenance of that institution, in terms of a Royal Warrant, dated 24th November 1829	- - - - -	£.	s.	d.		
		500	-	-		
George Todd, Esq., Treasurer to the Royal Caledonian Horticultural Society, the grant for the year ended 1st June 1852, under Royal Warrant of 6th January 1834	- - - - -	200	-	-		
AMOUNT of Article First	- - - £.	700	-	-		
ARTICLE 2.						
For Compensation Annuities to the following Stampmasters of Linen and Inspectors of Yarn, &c., for the year ended 24th June 1852, for the Loss of their Offices by the repeal of the Linen Laws, and paid under the sanction of the Lords of the Treasury:—						
James Robertson	- yarn inspector	- - -	Peterhead	-	1	5 -
George Hutton	- stampmaster	- - -	Earlston	-	1	14 9
John Leal	- ditto	- - -	Forres	-	1	4 -
George Dron	- ditto	- - -	Auchtermuchty	-	22	3 2
William Smith	- ditto	- - -	Colinsburgh	-	3	1 8
James Small	- ditto	- - -	Crail	-	1	10 7
David Blair	- ditto	- - -	Dundee	-	36	3 2
Robert Donn	- ditto	- - -	Forfar	-	67	6 -
Alexander Ogilvie	- ditto	- - -	Kirriemure	-	51	12 9
Carried forward	- - - £.	186	1	1	700	- -

EXPENDITURE, 1852-53—*continued.*

				£.	s.	d.	£.	s.	d.
Brought forward - - -				186	1	1	700	-	-
Article 2— <i>continued.</i>									
John M'Intosh	-	stampmaster	- - -	Inverness	-	- 18 -			
William Simson	-	- ditto	- - -	Kinross	-	2 5 4			
Hugh Stodart	-	flax surveyor	- - -	Carnwath	-	16 13 4			
John Blair	-	stampmaster	- - -	Alyth	-	13 12 11			
Duncan M'Owan	-	yarn inspector	- - -	Crieff	-	2 - -			
Charles Blair	-	stampmaster	- - -	Dunkeld	-	1 15 1			
William Gloag	-	- ditto	- - -	Perth	-	25 14 -			
William Berry	-	- ditto	- - -	ditto	-	2 - -			
John Anderson	-	- ditto	- - -	Stirling	-	3 1 4			
AMOUNT of Article Second				-	-	£.	254	1	1
ARTICLE 3.									
Fen-duty on the Royal Institution Building paid to the City of Edinburgh, for the year from Whitsunday 1851 to Whitsunday 1852 - - - - -				£.	s.	d.			
				125	-	-			
AMOUNT of Article Third				-	-	£.	125	-	-
ARTICLE 4.									
For Salaries to the Masters in the Board's School of Design, and to the Lecturer on Pictorial Anatomy, and for Allowances connected therewith, paid under Royal Warrant:—				£.	s.	d.			
Alexander Christie, director, Ornamental Department, salary for the year ended 5th April 1853 - - - - -				200	-	-			
E. W. Dallas, master in Ornamental Department, salary for the year ended 5th April 1853 - - - - -				150	-	-			
Robert Scott Lauder, director, Antique Department, salary for the year ended 5th April 1853 - - - - -				200	-	-			
John Ballantyne, master in Antique Department, salary for the year ended 5th April 1853 - - - - -				175	-	-			
James Miller, Professor of Surgery in the University of Edinburgh, salary as Lecturer on Pictorial Anatomy in the School of Design, for the year ended 5th April 1853 - - - - -				100	-	-			
William Crawford, preceptor, Antique Department, salary for the half-year ended 5th October 1852, when his services ceased				75	-	-			
William Crawford, preceptor, Antique Department, being one year's salary in addition, paid to him on closing his service as preceptor in the School of Design - - - - -				150	-	-			
James Grahame, first curator, Picture Gallery, salary for the year ended 5th April 1853 - - - - -				100	-	-			
Robert Little, second curator in Picture Gallery, and house-keeper, salary for the year ended 5th April 1853 - - - - -				30	-	-			
James Johnston, third curator in Picture Gallery, salary for the year ended 5th April 1853 - - - - -				50	-	-			
AMOUNT of Article Fourth				-	-	£.	1,230	-	-
ARTICLE 5.									
For Salaries charged on the Board under the Consolidated Establishment of the Boards of Manufactures and Fisheries:—				£.	s.	d.			
Honourable B. F. Primrose, secretary, salary for the year ended 5th April 1853 - - - - -				176	-	-			
John Scott, porter, Royal Institution Building, salary for the year ended 5th April 1853 - - - - -				75	-	-			
Stephen Phillips, curator, Statue Gallery, salary for the year ended 5th April 1853 - - - - -				72	-	-			
AMOUNT of Article Fifth				-	-	£.	323	-	-
Carried forward				-	-	£.	2,632	1	1

EXPENDITURE, 1852-53—*continued.*

	£.	s.	d.
Brought forward - - -	2,632	1	1
ARTICLE 6.			
For purchasing Examples and Works on Art for the School of Design, for Prizes to Students, and for sundry Expenses and Furnishings:—			
<i>Examples, &c. :</i>	£.	s.	d.
William B. Johnston, artist, Edinburgh, for two caskets in old Italian workmanship of the Cinque-Cento style - - -	12	12	—
Charles Sibley, London, for two studies by the late Sir William Etty - - - - -	63	—	—
Tait and Nisbet, auctioneers, Edinburgh, for a copy of Montfaucon Antiquities and Il Museo Pio Clementino - - -	43	12	—
Alexander Hill, bookseller, Edinburgh, for the following Books for the Library; viz.:	£.	s.	d.
Official Catalogue of the Great Exhibition -	3	3	—
Eastlake's School of Painting - - -	1	4	—
	4	7	—
Paul & Dominic Colnaghi, London, for Part No. 11, of the Engravings by Toschi from the Correggio Frescoes at Parma	2	3	6
John Menzies, Edinburgh, for the Art Journal, &c., for 1852 -	1	12	—
John Arthur, Edinburgh, for furnishings and materials provided by him for the lectures on Pictorial Anatomy - - -	6	—	—
M. Schiavoni, Venice, for the frame of the picture of the "Madonna and Child," purchased from him - - - -	2	—	—
AMOUNT of Article Sixth - - - £.	135	6	6
ARTICLE 7.			
For Contingent Expenses in carrying on the Business of the Office; viz., for taxes, insurance, repairs, furnishings, postages, printing, advertising, heating, cleaning and lighting, as per Incidental Account produced to the Board, and supported by proper vouchers, for the year ended 5th April 1853 - -	479	—	7
TOTAL EXPENDITURE - - - £.	3,246	8	2
TOTAL RECEIPTS - - - - £.	4,942	14	11
BALANCE carried forward to next Year's Account - - - £.	1,696	6	9
Board of Manufactures, Edinburgh, } 5 April 1853.	B. F. Primrose, Secretary.		
Comp., W. C. M.			

RECEIPTS

For the Year from 5 April 1853 to 5 April 1854.

	£.	s.	d.
Balance of last Year's Account brought forward - - -	1,096	6	9
Annuity due at Midsummer 1853, as settled by Act of Parliament in the fifth year of the reign of his Majesty King George the First, in discharge of the equivalents due to Scotland by the Treaty of Union - - - -	2,000	—	—
Dividend on 15,770 <i>l.</i> 6 <i>s.</i> 7 <i>d.</i> in the 3½ per Cent. Stock, for the year ended 10th October 1853, less income tax - - - - -	497	11	10
Interest on 4,000 <i>l.</i> from Martinmas 1852 to Martinmas 1853, heritably secured on the estate of Craigpark, at 3½ per cent., less income tax - - - - -	135	18	4
Interest on 5,500 <i>l.</i> from Martinmas 1852 to Whitsunday 1853, on the estate of Bohally, at 3½ per cent., less income tax - -	93	8	10
	229	7	2
Carried forward - - - £.	4,423	5	9

RECEIPTS, 1853-54—continued.

	£.	s.	d.
Brought forward - - -	4,423	5	9
Rents paid by the tenants of the Board in the Royal Institution Building, for the year ended Martinmas 1853, less income tax - - - - -	634	8	8
Government grant in aid of the gratuitous exhibition of the Torrie Collection, for the year ended 5th April 1854 - - - - -	100	-	-
Dividend on 800 l. in Edinburgh City Bonds, for the year ended 1st February 1854, less income tax - - - - -	23	6	-
Income tax retained from the feu-duty of the Royal Institution Building, for the year ended Whitsunday 1853 - - - - -	3	12	11
Income tax retained from the annual grant paid by the Board to the Royal Caledonian Horticultural Society, for the year ended 1st June 1853 - - -	5	16	8
Interest allowed by the Royal Bank on the General Account of the Board of Manufactures, for the year ended 5th April 1854, being increased by deposits for Board's contribution to the National Gallery - - - - -	328	18	3
TOTAL RECEIPTS - - - £.	5,519	8	3

EXPENDITURE

For the Year from 5 April 1853 to 5 April 1854.

ARTICLE 1.				£.	s.	d.	£.	s.	d.
George Forbes, Esq., Treasurer to the Royal Institution for the Encouragement of the Fine Arts in Scotland, to be applied to the better maintenance of that institution, in terms of a Royal Warrant, dated 24th November 1829 - - - - -				500	-	-			
George Todd, Esq., Treasurer to the Royal Caledonian Horticultural Society, the grant for the year ended 1st June 1853, under Royal Warrant of 6th January 1834 - - - - -				200	-	-			
AMOUNT of Article First - - - £.							700	-	-
ARTICLE 2.									
For Compensation Annuities to the following Stampmasters of Linen and Inspectors of Yarn, &c., for the year ended 24th June 1853, for the Loss of their Offices by the repeal of the Linen Laws, and paid under the sanction of the Lords of the Treasury:—									
James Robertson -	yarn inspector -	-	-	Peterhead -	-	14	11		
John Leal -	- ditto -	-	-	Forres -	-	1	4		
Executors of George Dron -				-	-				
-	late yarn inspector -	-	-	Auchtermuchty -	-	16	9	5	
William Smith -	stampmaster -	-	-	Colinsburgh -	-	3	1	8	
David Blair -	- ditto -	-	-	Dundee -	-	36	3	2	
Robert Don -	- ditto -	-	-	Forfar -	-	67	6	-	
Executors of Alexander Ogilvie -				-	-				
-	late stampmaster -	-	-	Kirriemuir -	-	36	4	4	
John M'Intosh -	stampmaster -	-	-	Inverness -	-	-	18	-	
Hugh Stodart -	flax surveyor -	-	-	Carnwath -	-	16	13	4	
John Blair -	stampmaster -	-	-	Alyth -	-	13	12	11	
Duncan M'Owan -	yarn inspector -	-	-	ditto -	-	2	-	-	
Charles Blair -	stampmaster -	-	-	Dunkeld -	-	1	15	1	
William Gloag -	- ditto -	-	-	Perth -	-	25	14	-	
William Berry -	- ditto -	-	-	ditto -	-	2	-	-	
John Anderson -	- ditto -	-	-	Stirling -	-	3	1	4	
AMOUNT of Article Second - - - £.							226	18	2
ARTICLE 3.									
Feu-duty upon the Royal Institution Building paid to the City of Edinburgh, for the year from Whitsunday 1852 to Whitsunday 1853 - - - - -				125	-	-			
AMOUNT of Article Third - - - £.							125	-	-
Carried forward - - - £.							1,051	18	2

EXPENDITURE, 1853-54—continued.

Brought forward - - -			£.	s.	d.
			1,051	18	2
ARTICLE 4.					
For Salaries to the Masters in the Board's School of Design, and to the Lecturer on Pictorial Anatomy, and for Allowances and Expenses connected therewith, paid under Royal Warrant:—					
			£.	s.	d.
Alexander Christie, director, Ornamental Department, salary for the year ended 5th April 1854 - - -			200	-	-
E. W. Dallas, master in Ornamental Department, salary for the year ended 5th April 1854 - - -			150	-	-
Robert Scott Lauder, director, Antique Department, salary for the year ended 5th April 1854 - - -			200	-	-
John Ballantyne, master in Antique Department, salary for the year ended 5th April 1854 - - -			175	-	-
James Miller, Professor of Surgery in the University of Edinburgh, salary as Lecturer on Pictorial Anatomy in the School of Design, for the year ended 5th April 1854 - - -			100	-	-
James Grahame, first curator, Picture Gallery, salary for the year ended 5th April 1854 - - -			100	-	-
Robert Little, second curator and housekeeper, salary for the year ended 5th April 1854 - - -			30	-	-
James Johnstone, third curator, Picture Gallery, salary for the year ended 5th April 1854 - - -			50	-	-
George Walters, assistant curator, School of Design, salary from 31st October 1853 to 5th April 1854 - - -			21	13	6
AMOUNT of Article Fourth - - -			£.	1,026	13 6
ARTICLE 5.					
For Salaries charged on the Board under the Consolidated Establishment of the Boards of Manufactures and Fisheries:—					
			£.	s.	d.
Honourable B. F. Primrose, secretary, salary for the year ended 5th April 1854 - - -			176	-	-
John Scott, porter, Royal Institution Building, salary for the year ended 5th April 1854 - - -			75	-	-
Stephen Phillips, curator, Statue Gallery, salary for the year ended 5th April 1854 - - -			72	-	-
AMOUNT of Article Fifth - - -			£.	323	- -
ARTICLE 6.					
For purchasing Examples and Works on Art for the School of Design, for Prizes to Students, and for sundry Furnishings and Expenses:—					
<i>Examples, &c.:</i>			£.	s.	d.
Henry Cole, Esq., secretary, Department of Practical Art, London, for Examples and Articles for the School of Design - -			10	12	10
Tait & Nisbet, auctioneers, Edinburgh, for a copy of the Armeria Real de Madrid - - -			5	-	-
Alexander Sclater, wood engraver, Edinburgh, for wood-cut Diagrams in illustration of the sections of Mr. Dallas's Treatise on Plane Geometry - - -			5	5	3
Tait & Nisbet, Edinburgh, for a copy of Brogniart's Traité des Arts Céramique ou des Poteries - - -			1	9	-
Mrs. F. M'lan, London, for Drawings in Tempera, from the Female School in the Department of Practical Art, London - -			13	-	-
P. & D. Colnaghi, publishers, London, for Part No. 12, of the Engravings by Toschi from the Correggio Frescoes at Parma -			3	5	-
John Menzies, publisher, Edinburgh, for the Art Journal for the year 1853 - - -			1	10	-
Neil & Co., printers, Edinburgh, for printing 250 copies of Mr. Dallas's Treatise on Plane Geometry, as adapted for Schools of Design - - -			22	-	-
William Banks, engraver, Edinburgh, for engraving 250 sets of Diagrams, in illustration of Mr. Dallas's Treatise on Plane Geometry - - -			11	17	6
Chapman & Hall, London, for Dyce's Drawing Book and Outlines for the School of Design - - -			6	8	-
AMOUNT paid for Examples - - -			£.	80	7 7
Carried forward - - -			£.	80	7 7
				2,401	11 8

EXPENDITURE, 1853-54—continued.

Brought forward - - -			£.	s.	d.	£.	s.	d.
			80	7	7	2,401	11	8
Article 6—continued.								
Prizes :			£.	s.	d.			
David Robertson	- 1st Prize, Outlines from the							
	Flat - - - - -		1	5	-			
Frederick Wm. Miller,	2d - - - ditto - - -		1	1	-			
William Lochhead	- 1st Prize, Outlines from the							
	Round - - - - -		2	2	-			
William H. Garey	- 2d - - - ditto - - -		1	1	-			
Alexander S. M'Kay,	1st Prize, Shaded Drawings -		3	-	6			
William M. Lizars	- 2d - - - ditto - - -		1	9	-			
R. Sanderson	- - 1st Prize, Modelling from							
	Flowers - - - - -		1	11	6			
J. M'Culloch	- - 2d - - - ditto - - -		1	11	6			
Owen Mosses	- - 1st Prize, Drawing from							
	Flowers - - - - -		2	2	-			
James Page	- - 2d - - - ditto - - -		1	1	-			
Alexander Rose	- 1st Prize, Class of Composition		2	3	9			
John Donaldson	- 2d - - - ditto - - -		2	3	9			
John Tod	- - 3d - - - ditto - - -		1	5	-			
Henry Banks	- - 1st Prize, Drawing from An-							
	tique - - - - -		5	-	-			
J. G. Brown	- - 2d - - - ditto - - -		3	-	-			
Alexr. B. Middleton	- 3d - - - ditto - - -		2	2	-			
Thomas M'Kinlay	- 4th - - - ditto - - -		2	2	-			
Alexander S. M'Kay,	5th - - - ditto - - -		2	2	-			
William M. Lizars	- 6th - - - ditto - - -		2	2	-			
Daniel Murphy	- 7th - - - ditto - - -		2	11	6			
William Robertson	- 8th - - - ditto - - -		2	1	-			
William Howie	- 9th - - - ditto - - -		2	1	-			
Alexander Kirkwood,	Prize, Sculpture - - -		2	2	-			
Thomas M'Ewan	- Ditto, Modelling from Life -		5	-	-			
AMOUNT paid for Prizes - - -			£.	52	-	6		
Sundry Expenses and Furnishings :			£.	s.	d.			
John Arthur, Edinburgh,	for furnishings and ma-							
terials provided by him for the Lectures on Pictorial								
Anatomy - - - - -			6	-	-			
J. & T. Scott, upholsterers,	Edinburgh, for furnishing							
a press for the students' drawings in the Statue								
Gallery - - - - -			49	6	-			
Ballantine & Allan, painters,	Edinburgh, for cleaning							
and stippling busts, casts and statues, in Statue								
Gallery - - - - -			78	-	-			
Alexander Handyside Ritchie, sculptor,	Edinburgh,							
for repairing statues in Statue Gallery - - -			7	7	-			
AMOUNT paid for Furnishings, &c. - - -			£.	140	13	-		
AMOUNT of Article Sixth - - -			£.	273	1	1		
ARTICLE 7.								
			£.	s.	d.			
By Contingent Expenses in carrying on the Business of the Office ;								
viz., for taxes, insurance, repairs, furnishings, postages, print-								
ing, advertising, heating, cleaning and lighting, &c., as per								
Incidental Account produced to the Board, supported by proper								
vouchers, for the year ended 5th April 1854 - - -			636	5	3			
AMOUNT of Article Seventh - - -			£.	636	5	3		
TOTAL EXPENDITURE - - -				3,310	18	-		
TOTAL RECEIPTS - - -				5,519	8	3		
BALANCE carried forward to next Year's Account - - -			£.	2,208	10	3		
Board of Manufactures, Edinburgh, }								
5 April 1854.								
Comp., W. C. M.								
			B. F. Primrose,					
			Secretary.					

R E C E I P T S

For the Year from 5 April 1854 to 5 April 1855.

	£.	s.	d.
Balance of last Year's Account brought forward - - -	2,208	10	3
Annuity due at Midsummer 1854, as settled by Act of Parliament in the fifth year of the reign of his late Majesty King George the First, in discharge of the equivalents due to Scotland by the Treaty of Union - - -	2,000	-	-
Dividend on 15,770 <i>l.</i> 6 <i>s.</i> 7 <i>d.</i> in the 3½ per Cent. Stock, for the year ended 10th October 1854, less income tax - - -	490	2	4
Interest on 4,000 <i>l.</i> from Martinmas 1853 to Whitsunday 1854, heritably secured on the estate of Craigpark, at 3½ per cent., less income tax - - -	67	19	2
Interest on 4,000 <i>l.</i> from Whitsunday to Martinmas 1854, at 4 per cent. - - -	75	6	8
Interest on 10,000 <i>l.</i> from Martinmas 1853 to Martinmas 1854, on the estate of Leggatston, &c., at 3½ per cent., less income tax - - -	334	13	9
	477	19	7
Rents paid by the tenants of the Board in the Royal Institution Building, for the year ended Martinmas 1854, less income tax - - -	630	12	3
Government grant in aid of the gratuitous exhibition of the Torrie Collection, for the year ended 5th April 1855 - - -	100	-	-
Dividend on 800 <i>l.</i> in Edinburgh City Bonds, for the year ended 1st February 1855, less income tax - - -	22	12	-
Income tax retained from the feu-duty of the Royal Institution Building, for the year ended Whitsunday 1854 - - -	3	12	11
Income tax retained from the annual grant paid by the Board to the Royal Caledonian Horticultural Society, for the year ended 1st June 1854 - - -	11	13	4
Interest allowed by the Royal Bank on the General Account of the Board of Manufactures, for the year ended 5th April 1855 - - -	140	14	5
TOTAL RECEIPTS - - - £.	6,085	17	1

E X P E N D I T U R E

For the Year from 5 April 1854 to 5 April 1855.

ARTICLE 1.				£.	s.	d.	£.	s.	d.
George Forbes, Esq., Treasurer to the Royal Institution for the Encouragement of the Fine Arts in Scotland, to be applied to the better maintenance of that institution, in terms of Royal Warrant of 24th November 1829 - - -				500	-	-			
George Todd, Esq., Treasurer to the Royal Caledonian Horticultural Society, the grant for the year ended 1st June 1854, under Royal Warrant of 6th January 1834 - - -				200	-	-			
AMOUNT of Article First - - - £.							700	-	-
ARTICLE 2.				£.	s.	d.			
For Compensation Annuities to the following Stampmasters of Linen and Inspectors of Yarn, &c., for the year ended 24th June 1854, for the Loss of their Offices by the repeal of the Linen Laws, and paid under the sanction of the Lords of the Treasury :—									
William Smith - - -	stampmaster	-	Colinsburgh - - -	3	1	8			
David Blair - - -	- ditto - - -	-	Dundee - - -	36	3	2			
Robert Donn - - -	- ditto - - -	-	Forfar - - -	67	6	-			
John Macintosh - - -	- ditto - - -	-	Inverness - - -	-	18	-			
Hugh Stodard - - -	flax surveyor	-	Carnwath - - -	16	13	4			
Executors of John Blair	stampmaster	-	Alyth - - -	5	17	4			
Do. of Duncan M'Owan	yarn inspector	-	Crieff - - -	1	18	9			
Charles Blair - - -	stampmaster	-	Dundee - - -	1	15	1			
William Gloag - - -	- ditto - - -	-	Perth - - -	25	14	-			
William Barry - - -	yarn inspector	-	Ditto - - -	2	-	-			
John Anderson - - -	stampmaster	-	Stirling - - -	3	1	4			
AMOUNT of Article Second - - - £.							164	8	8
Carried forward - - - £.							864	8	8

EXPENDITURE, 1854-55—continued.

Brought forward - - -			£.	s.	d.
			864	8	8
ARTICLE 3.					
Feu-duty on the Royal Institution Building paid to the City of Edinburgh, for the year from Whitsunday 1853 to Whitsunday 1854 - - - - -	£.	s.	d.		
	125	-	-		
AMOUNT of Article Third - - - £.			125	-	-
ARTICLE 4.					
Salaries to the Masters in the Board's School of Design, and to the Lecturer on Pictorial Anatomy, and for Allowances and Expenses connected therewith, paid under Royal Warrant:					
Alexander Christie, director, Ornamental Department, salary for the year ended 5th April 1855 - - - - -	£.	s.	d.		
	200	-	-		
E. W. Dallas, master in Ornamental Department, salary for the year ended 5th April 1855 - - - - -	150	-	-		
Robert Scott Lauder, director, Antique Department, salary for the year ended 5th April 1855 - - - - -	200	-	-		
Robert Ballantyne, master in Antique Department, salary for the year ended 5th April 1855 - - - - -	175	-	-		
James Miller, Professor of Surgery in the University of Edinburgh, salary as Lecturer on Pictorial Anatomy in the School of Design, for the year ended 5th April 1855 - - - - -	100	-	-		
James Grahame, first curator, Picture Gallery, salary for the year ended 5th April 1855 - - - - -	100	-	-		
Robert Little, second curator and housekeeper, salary for the year ended 5th April 1855 - - - - -	30	-	-		
James Johnston, third curator in Picture Gallery, salary for the year ended 5th April 1855 - - - - -	50	-	-		
George Walters, assistant curator, School of Design, salary for the year ended 5th April 1855 - - - - -	50	-	-		
AMOUNT of Article Fourth - - - £.			1,055	-	-
ARTICLE 5.					
For Salaries charged on the Board under the Consolidated Establishment of the Boards of Manufactures and Fisheries:					
Hon. B. F. Primrose, secretary, salary for the year ended 5th April 1855 - - - - -	£.	s.	d.		
	176	-	-		
John Scott, porter, Royal Institution Building, salary for the year ended 5th April 1855 - - - - -	75	-	-		
Stephen Phillips, curator, Statue Gallery, salary for the year ended 5th April 1855 - - - - -	72	-	-		
AMOUNT of Article Fifth - - - £.			323	-	-
ARTICLE 6.					
For purchasing Examples and Works on Art for the School of Design, for Prizes to Students, and for Sundry Furnishings and Expenses:					
<i>Examples, &c.:</i>					
Alexander Hill, Edinburgh, for a box of models in wood for the School of Design - - - - -	£.	s.	d.		
	2	-	-		
Barthes & Lowell, foreign booksellers, London, for Vol. 3 of "Il Museo Chiaramonti," to complete the Board's copy of that work, and for other books - - - - -	25	19	6		
Robinson P. Sutherland, Edinburgh, for engravings of Mosaic Pavement - - - - -	1	10	-		
Robert Seton, Edinburgh, for Weilbricht's ornaments - - - - -	2	10	-		
Robert Nelson, Edinburgh, for curves in wood - - - - -	-	6	-		
John Menzies, Edinburgh, for the Art Journal for 1854 - - - - -	1	10	-		
M. Humplemeyer, Munich, per J. & R. M'Cracken, London, for a set of coloured engravings of the windows of Cologne Cathedral, to complete the Board's set - - - - -	11	12	6		
AMOUNT paid for Examples - - - £.			45	8	-
Carried forward - - - £.			45	8	-
			2,367	8	8

EXPENDITURE, 1854-55—continued.

			£.	s.	d.	£.	s.	d.	
Brought forward - - -			£.	45	8	-	2,367	8	8
Article 6—continued.									
Prizes:			£. <td>s.<td>d.</td><td colspan="4"></td></td>	s. <td>d.</td> <td colspan="4"></td>	d.				
Walter Smith	-	1st Prize, Outlines from the Flat	-	2	-	-			
William Hay	-	2d - - - ditto	-	1	1	-			
Edwin Davis	-	3d - - - ditto	-	-	16	-			
David Robertson	-	1st Prize, Outlines from the Round	-	3	-	-			
James Stalker	-	2d - - - ditto	-	2	-	-			
David Williamson	-	3d - - - ditto	-	1	6	-			
Henry Fuller	-	1st Prize, Shaded Drawings	-	4	-	-			
John M'Whirter	-	2d - - - ditto	-	3	-	-			
Samuel Hunter	-	Prize, Modelling	-	4	-	-			
John James Laing	-	1st Prize, Composition	-	5	-	-			
James M'Culloch	-	2d - - - ditto	-	4	-	-			
Hugh Watt	-	3d - - - ditto	-	2	7	6			
John James Laing	-	Prize, Perspective Drawing	-	2	-	-			
Walter Smith,	-	Prize, Geometry	-	2	13	6			
Hugh Cameron	-	1st Prize, Drawing from the Round, Antique Class	-	6	-	-			
Henry Banks	-	2d - - - ditto	-	5	-	-			
Alexander Lauder	-	3d - - - ditto	-	3	-	-			
William Fyfe	-	4th - - - ditto	-	2	2	-			
George Aikman	-	5th - - - ditto	-	2	2	-			
Alexander Middleton	-	1st Prize, Painting	-	5	-	-			
William Howie	-	2d - - - ditto	-	4	-	-			
Thomas M'Kinlay	-	3d - - - ditto	-	3	-	-			
Thomas M'Ewan	-	1st Prize, Sculpture	-	3	-	-			
George Lawson	-	2d - - - ditto	-	1	12	-			
Thomas O. Murdoch	-	3d - - - ditto	-	2	2	-			
AMOUNT paid for Prizes - - -			£.	74	2	-			
Sundry Furnishings and Expenses:			£. <td>s.<td>d.<td colspan="4"></td></td></td>	s. <td>d.<td colspan="4"></td></td>	d. <td colspan="4"></td>				
John Arthur, Edinburgh, for furnishings and materials provided by him for the Lectures on Pictorial Anatomy	-	-	-	3	-	-			
Alexander Christie, director, Ornamental Department, account of professional charges and travelling expenses when employed on a visit of inspection to the Schools of the Department of Practical Art, London, between the 7th and 29th of June 1854	-	-	-	71	8	-			
David Octavius Hill, Esq., a Commissioner of the Board, for time and travelling expenses for twelve days, from the 13th of June 1854, when employed on visit as above	-	-	-	45	11	-			
AMOUNT paid for sundry Furnishings - - -			£.	119	19	-			
AMOUNT of Article Sixth - - -			£.				239	9	-
ARTICLE 7.									
By Contingent Expenses in carrying on the Business of the Office; viz., for taxes, insurance, repairs, furnishings, postages, printing, advertising, heating, cleaning and lighting, &c., as per Incidental Account produced to the Board, supported by proper vouchers, for the year ended 5th April 1855						-	758	3	11
TOTAL EXPENDITURE - - -						£.	3,365	1	7
TOTAL RECEIPTS - - -						£.	6,085	17	1
BALANCE carried to next Year's Account - - -						£.	2,720	15	6
Board of Manufactures, Edinburgh, } 5 April 1855.						B. F. Primrose, Secretary.			
Comp., W. C. M.									

ACCOUNT of RECEIPTS and EXPENDITURE by the BOARD of MANUFACTURES for the Building of the NATIONAL GALLERY, *Edinburgh*, from 6 November 1849 to 5 April 1855, being in SUPPLEMENT to a RETURN of the BOARD'S RECEIPTS and EXPENDITURE, from 1843 to 1854, both inclusive.

Dr.

		£.	s.	d.
1849-1850	To Amount drawn from the Board's General Account, as stated in the Return of Receipts and Expenditure for year from 5th April 1849 to 5th April 1850, in part of the Board's contribution of 15,000 <i>l.</i> for the building, and on account thereof	4,200	-	-
1850-1851	To Amount drawn from the Board's General Account, as stated in the Return of Receipts and Expenditure for year from 5th April 1850 to 5th April 1851, and further on account thereof	1,300	-	-
	To the Lords Commissioners of Her Majesty's Treasury, being first instalment of the Parliamentary Vote of 25,000 <i>l.</i> for the building	10,000	-	-
	To Discount on M'Kay & Cunningham's account	1	7	6
	To Interest from the Royal Bank on the deposits upon this account, to 5th April 1851	106	8	11
1851-1852	To the Lords of the Treasury, being second instalment of the Parliamentary Vote for the building	10,000	-	-
	To Bank Interest on Deposits, to 5th April 1852	244	16	8
1852-1853	To the Lords of the Treasury, being third and last instalment of the Parliamentary Vote for the building	5,000	-	-
	To Bank Interest on Deposits, to 5th April 1853	223	14	1
1853-1854	To drawn from the Board's General Account, being part of the proceeds of sale of 3¼ per Cent. Stock, to the value of 9,500 <i>l.</i> , made in preparation for fulfilment of the Board's contribution to the building, and on account thereof	4,500	-	-
	To Bank Interest on Deposits, to 5th April 1854	92	19	-
1854-1855	To drawn from the Board's General Account, being a further part of the above sale of stock, and further on account of the Board's contribution to the building	2,500	-	-
	To - - ditto - - ditto - - ditto	1,000	-	-
	To Bank Interest on Deposits, to 5th April 1855	96	16	7
		£.	39,266	2 9

Cr.

		£.	s.	d.	£.	s.	d.
1849-1850	By Purchase of Site, as per Return, per contra	4,000	-	-			
	- Expended on the Works for the Building	87	4	7			
					4,087	4	7
1850-1851	- Ditto - - - ditto - - -	-	-	-	2,880	11	5
1851-1852	- Ditto - - - ditto - - -	-	-	-	6,030	15	2
1852-1853	- Ditto - - - ditto - - -	-	-	-	9,750	15	8
1853-1854	- Ditto - - - ditto - - -	-	-	-	7,311	6	3
1854-1855	- Ditto - - - ditto - - -	-	-	-	8,183	3	7
					38,243	16	8
	BALANCE in Bank - - -	-	-	-	1,022	6	1
					£.	39,266	2 9

Board of Manufactures, *Edinburgh*, }
5 April 1855.
Comp., *W. C. M.*

B. F. Primrose,
Secretary.

TRADE AND MANUFACTURES
(SCOTLAND).

RETURN of the INCOME and EXPENDITURE of
the BOARD for the ENCOURAGEMENT of TRADE
and MANUFACTURES in *Scotland*, for the Years
1843 to 1854, both inclusive (in continuation of
Parliamentary Paper, No. 176, of Session 1844).

(*Mr. Archibald Hastie.*)

*Ordered, by The House of Commons, to be Printed,
10 April 1856.*

VALUATION (SCOTLAND).

RETURN to an Address of the Honourable The House of Commons,
dated 2 June 1856;—for,

“ RETURN of the VALUATION of the Counties of *Scotland*, specifying the Amount of each Parish and Burgh, under the Valuation Act (17 & 18 Vict. c. 91).”

COUNTY.	PARISH.	BURGH.	Amount of Valuation under Act 17 & 18 Vict., c. 91.			TOTALS.			REMARKS.
			£.	s.	d.	£.	s.	d.	
ABERDEEN - -	Aberdour - - -	- - -	5,507	11	8				
	Aboyne - - -	- - -	4,006	2	2				
	Alford - - -	- - -	4,991	13	6				
	Auchindoir - - -	- - -	4,398	18	6				
	Auchterless - - -	- - -	9,214	7	10				
	Banchory Devenick - - -	- - -	4,229	5	7				
	Peter Culter - - -	- - -	7,111	15	-				
	Belhelvie - - -	- - -	8,919	16	7				
	Birse - - -	- - -	4,334	3	10				
	Bourtrie - - -	- - -	3,825	3	5				
	Cabrach - - -	- - -	1,011	10	-				
	Cairnie - - -	- - -	5,524	14	10 ⁹ / ₁₂				
	Chapel of Garioch - - -	- - -	9,322	9	4				
	Clatt - - -	- - -	3,179	14	6				
	Cluny - - -	- - -	5,336	10	7				
	Coull - - -	- - -	2,655	8	2				
	Crathie and Braemar - - -	- - -	8,318	18	-				
	Crimond - - -	- - -	4,275	10	8				
	Cruden - - -	- - -	10,211	13	4				
	Culsalmund - - -	- - -	5,227	9	2				
	Daviot - - -	- - -	3,965	13	7				
	Deer, New - - -	- - -	12,809	10	11				
	Deer, Old - - -	- - -	17,336	6	7				
	Drumblade - - -	- - -	6,227	15	- ¹⁰ / ₁₂				
	Drumoak - - -	- - -	2,890	2	4				
	Dyce - - -	- - -	3,169	11	4				
	Echt - - -	- - -	6,230	8	5				
	Ellon - - -	- - -	13,825	8	1				
	Fintray - - -	- - -	5,412	13	4				
	Forgue - - -	- - -	9,772	2	5				
	Foveran - - -	- - -	8,192	7	1				
	Fraserburgh - - -	- - -	13,036	18	7				
	Fyvie - - -	- - -	13,946	17	9				
	Gartly - - -	- - -	4,486	-	3				
	Glass - - -	- - -	1,892	4	4 ⁹ / ₁₂				
	Glenbucket - - -	- - -	1,117	13	5				
	Glenmuick - - -	- - -	7,187	9	5				
	Huntly - - -	- - -	9,925	16	- ⁶ / ₁₂				
	Insch - - -	- - -	6,043	6	4				
	Inverury - - -	- - -	3,292	7	6				
	Keig - - -	- - -	3,177	-	5				
	Keith-hall - - -	- - -	4,353	16	-				
	Kemnay - - -	- - -	2,617	14	5				
	Kinnethmont - - -	- - -	4,273	7	1 ³ / ₂				
	Kildrummy - - -	- - -	2,724	8	-				
	Kincardine O'Neil - - -	- - -	8,839	5	3				
	Kinellar - - -	- - -	3,972	16	11 ¹ / ₂				
	King Edward - - -	- - -	8,537	14	4				
	Kintore - - -	- - -	3,550	16	-				
	Leslie - - -	- - -	2,429	18	3				
	Leochel Cushnie - - -	- - -	4,610	11	-				
	Logie Buchan - - -	- - -	4,002	5	10				

RETURN OF THE VALUATION OF THE COUNTIES OF SCOTLAND, SPECIFYING

COUNTY.	PARISH.	BURGH.	Amount of Valuation under Act 17 & 18 Vict., c. 91.		TOTALS.	REMARKS.
			£.	s. d.	£. s. d.	
ABERDEEN—continued.	Longside - - -	- - -	11,018	1 11		
	Logie Coldstone - - -	- - -	3,835	15 9		
	Lonmay - - -	- - -	7,851	11 1		
	Lumphanan - - -	- - -	3,761	6 1		
	Machar, New - - -	- - -	4,903	15 3		
	Machar, Old - - -	- - -	10,482	1 2		
	Meldrum - - -	- - -	7,791	8 6		
	Methlie - - -	- - -	5,763	- 9		
	Midmar - - -	- - -	5,187	12 4		
	Monquhitter - - -	- - -	6,173	13 3		
	Monymusk - - -	- - -	5,552	- 4		
	Newhills - - -	- - -	14,182	- 2		
	Oyne - - -	- - -	4,587	4 6		
	Peterhead - - -	- - -	9,817	17 10		
	Pitsligo - - -	- - -	5,424	8 7		
	Premnay - - -	- - -	3,384	11 6		
	Rathen - - -	- - -	7,511	8 10		
	Rayne - - -	- - -	6,770	6 11		
	Rhynie - - -	- - -	3,531	7 2		
	St. Fergus - - -	- - -	6,612	3 -		
	Skene - - -	- - -	8,147	6 2		
	Slains - - -	- - -	6,102	12 8		
	Strathdon - - -	- - -	4,890	7 4		
	Strichen - - -	- - -	5,807	6 -		
	Tarland and Migvie - - -	- - -	4,435	- 5½		
	Tarves - - -	- - -	9,068	2 3		
	Tough - - -	- - -	2,913	14 3		
	Towie - - -	- - -	3,489	3 8		
	Tullynessle and Forbes - - -	- - -	4,203	2 10		
	Turriff - - -	- - -	12,698	4 5		
	Tyrie - - -	- - -	5,664	19 -		
	Udney - - -	- - -	9,631	1 1		
					526,640	18 6
		Aberdeen - - -	179,072	- -		
		Inverury - - -	4,454	10 -		
		Kintore - - -	1,165	7 3		
		Peterhead - - -	13,480	9 11		
					198,172	7 2
				£.	724,813	5 8
ARGYLL - - -	Ardehattan and Muckairn - - -	- - -	10,805	17 6		
	Ardnamurchan and Suniart - - -	- - -	6,751	10 1		
	Campbeltown - - -	- - -	18,380	12 4		
	Craignish - - -	- - -	2,954	14 6		
	Coll and Tyrie - - -	- - -	4,639	6 9		
	Dunoon and Kilmun - - -	- - -	29,336	17 1		
	Gigha and Cara - - -	- - -	1,851	15 3		
	Glassary - - -	- - -	14,047	4 9		
	Glenorchy and Innishail - - -	- - -	8,935	1 -		
	Inverary - - -	- - -	4,000	13 -		
	Inverchaolain - - -	- - -	3,650	7 -		
	Jura and Collonsay - - -	- - -	4,867	5 6		
	Kilarrow and Kilmoney - - -	- - -	10,342	10 8		
	Kilbrandon and Kilchattan - - -	- - -	5,849	15 6		
	Kilcalmonell and Kilberry - - -	- - -	8,211	- 8		
	Kilchoman - - -	- - -	8,437	6 8		
	Killeen and Kilchenzie - - -	- - -	9,568	8 6		
	Kilchrenan and Dalvaich - - -	- - -	4,221	19 -		
	Kildalton and Oa - - -	- - -	5,842	15 5		
	Kilfinan - - -	- - -	6,235	1 6		
	Kilfinichen and Kilvicken - - -	- - -	4,430	19 6		
	Kilmallie - - -	- - -	5,497	2 11		
	Kilmartin - - -	- - -	6,401	12 11		
	Kilmodan - - -	- - -	3,222	4 -		
	Kilmore and Kilbride - - -	- - -	6,757	1 5		
	Kilninver and Kilmelford - - -	- - -	4,836	12 9		
	Kilninian and Kilmore - - -	- - -	7,056	18 8		
	Knapdale, North - - -	- - -	5,662	13 11		
	Knapdale, South - - -	- - -	7,679	19 9		
	Lismore and Appin - - -	- - -	13,752	1 4		
	Lochgailhead and Kilmorich. - - -	- - -	6,540	12 -		

COUNTY.	PARISH.	BURGH.	Amount of Valuation under Act 17 & 18 Vict., c. 91.	TOTALS.	REMARKS.
			£. s. d.	£. s. d.	
ARGYLL—continued.	Morvern - - -	- - -	5,398 18 6	272,194 14 2	
	Pennygown and Torrosay -	- - -	5,752 3 -		
	Saddall and Skipness -	- - -	5,437 10 -		
	Small Isles - - -	- - -	1,425 - -		
	Southend - - -	- - -	8,978 14 2		
	Strachur and Strathlachlan	- - -	4,434 6 8		
	Inverary, 7 July 1856:				
	Campbeltown -	-	12,060 - 11		
	Inveraray - -	-	2,556 5 -		
	Oban - - -	-	4,425 11 -		
			£.	19,041 16 11	
	District of Carrick:			291,236 11 1	
AYR - - -	Ballantrae - - -	- - -	9,342 - 7		
	Barr - - -	- - -	8,581 18 11½		
	Colmonell - - -	- - -	16,225 1 4		
	Dailly - - -	- - -	11,651 10 8½		
	Girvan - - -	- - -	18,532 - 7		
	Kirkmichael - - -	- - -	11,514 11 7½		
	Kirkoswald - - -	- - -	12,328 3 4½		
	Maybole - - -	- - -	28,485 16 9		
	Straiton - - -	- - -	10,007 10 -½		
	District of Kyle:				
	Ayr (exclusive of Burgh) -	- - -	9,827 4 -		
	Auchinleck - - -	- - -	13,086 16 -		
	Cumnock, Old - - -	- - -	12,465 6 -		
	Cumnock, New - - -	- - -	15,574 18 -		
	Coylton - - -	- - -	9,283 18 -		
	Craigie - - -	- - -	8,451 7 -		
	Dalmellington - - -	- - -	11,084 3 -		
	Dundonald - - -	- - -	22,396 5 -		
	Dalrymple - - -	- - -	5,643 1 -		
	Galston - - -	- - -	16,423 14 6		
	Monkton - - -	- - -	6,555 19 -		
	Muirkirk - - -	- - -	8,516 13 -		
	Mauchline - - -	- - -	8,166 9 -		
	Newton-upon-Ayr - - -	- - -	737 8 -		
	Ochiltree - - -	- - -	10,745 5 -		
	Riccarton - - -	- - -	22,662 8 -		
	Stair - - -	- - -	5,731 15 -		
	Symington - - -	- - -	6,168 14 -		
	Sorn - - -	- - -	12,252 - -		
	Saint Quivox - - -	- - -	10,994 9 -		
	Tarbolton - - -	- - -	13,660 16 -		
District of Cunninghame:					
Ardrossan - - -	- - -	19,038 6 -	640,926 9 5½		
Beith - - -	- - -	19,969 1 -			
Dreghorn - - -	- - -	19,053 - -			
Dunlop - - -	- - -	9,462 11 -			
Dalry - - -	- - -	41,344 5 -			
Fenwick - - -	- - -	11,377 4 -			
Irvine (exclusive of Burgh)	- - -	7,325 18 -			
Kilmaurs - - -	- - -	18,355 9 -			
Kilmarnock (exclusive of Burgh).	- - -	17,250 11 -			
Kilbirnie - - -	- - -	17,417 4 -			
Kilbride, West - - -	- - -	12,448 15 -			
Kilwinning - - -	- - -	24,047 1 -			
Loudoun - - -	- - -	14,252 10 -			
Largs - - -	- - -	19,954 - -			
Stevenston - - -	- - -	12,184 10 -			
Stewarton - - -	- - -	20,348 12 -			
Ayr - - -		34,625 17 -			
Irvine - - -		11,173 7 7			
Kilmarnock - -		36,852 19 -			
			£.	82,652 3 7	
				£.	723,578 13 -½

COUNTY.	PARISH.	BURGH.	Amount of Valuation under Act 17 & 18 Vict., c. 91.	TOTALS.	REMARKS.
			£. s. d.	£. s. d.	
BANFF - - -	Aloa - - -	- - -	6,263 18 -		
	Banff - - -	- - -	5,051 18 -		
	Boyndie - - -	- - -	4,868 15 -		
	Cullen - - -	- - -	1,079 2 -		
	Deskford - - -	- - -	2,476 12 -		
	Forglen - - -	- - -	3,860 2 -		
	Fordyce - - -	- - -	11,627 - -		
	Gamrie - - -	- - -	14,017 9 -		
	Grange - - -	- - -	6,053 12 -		
	Inverkeithny - - -	- - -	3,804 6 -		
	Marnoch - - -	- - -	11,488 9 -		
	Ordequhill - - -	- - -	2,677 4 -		
	Rothiemay - - -	- - -	3,832 7 -		
	Ruthven - - -	- - -	16,416 14 -		
	Aberlour - - -	- - -	3,563 9 -		
	Boharm - - -	- - -	3,389 18 -		
	Botriphnie - - -	- - -	2,816 18 -		
	Bellie - - -	- - -	4,510 1 -		
	Cabrach - - -	- - -	1,608 3 -		
	Cairnie - - -	- - -	478 15 -		
	Glass - - -	- - -	1,005 13 -		
	Inveravon - - -	- - -	6,843 17 -		
	Keith - - -	- - -	10,409 18 -		
	Kirkmichael - - -	- - -	4,112 6 -		
	Mortlach - - -	- - -	6,550 5 -		
	Rothies - - -	- - -	220 12 -		
	Gartly - - -	- - -	1,761 6 -		
	Old Deer - - -	- - -	1,851 4 -		
	Newmachar - - -	- - -	1,475 5 -		
	St. Fergus - - -	- - -	6,613 17 -		
		Banff - - -	7,547 13 -	150,728 15 -	
		Cullen - - -	2,596 14 -	10,144 7 -	
			£.	160,873 2 -	
BERWICK - - -	Abbey St. Bathans - - -	- - -	1,480 5 -		
	Ayton - - -	- - -	13,761 12 11		
	Bunkle - - -	- - -	9,948 8 3		
	Channelkirk - - -	- - -	6,305 13 6		
	Chirnside - - -	- - -	10,364 12 8		
	Cockburnspath - - -	- - -	10,015 19 1		
	Coldingham - - -	- - -	21,403 7 2		
	Cranshaws - - -	- - -	1,498 4 4		
	Dunse - - -	- - -	20,749 8 4		
	Earlston - - -	- - -	9,624 6 5		
	Eccles - - -	- - -	20,717 19 -		
	Edrom - - -	- - -	17,007 7 $7\frac{6}{12}$		
	Eyemouth - - -	- - -	4,589 18 2		
	Fogo - - -	- - -	6,487 6 6		
	Foulden - - -	- - -	5,186 19 -		
	Gordon - - -	- - -	6,801 15 5		
	Greenlaw - - -	- - -	9,137 6 9		
	Hume - - -	- - -	3,929 3 4		
	Hutton - - -	- - -	10,004 10 7		
	Ladykirk - - -	- - -	7,006 19 -		
	Langton - - -	- - -	5,887 10 -		
	Lauder - - -	- - -	15,820 6 10		
	Lennel or Coldstream - - -	- - -	17,329 10 3		
	Legerwood - - -	- - -	6,107 15 -		
	Longformacus - - -	- - -	5,062 18 8		
	Mertoun - - -	- - -	7,750 7 8		
	Mordington - - -	- - -	3,181 12 -		
	Nenthorn - - -	- - -	4,023 11 10		
	Polwarth - - -	- - -	2,434 1 5		
	Swinton - - -	- - -	9,142 5 5		

COUNTY.	PARISH.	BURGH.	Amount of Valuation under Act 17 & 18 Vict., c. 91.	TOTALS.	REMARKS.
			£. s. d.	£. s. d.	
BERWICK—continued.	Westruther - - -	- - -	6,332 6 10		
	Whitsome - - -	- - -	7,742 8 6		
	Pendicles, part Oldham- stocks.	- - -	1,228 - -		
			288,963 17 5 ⁶ / ₁₂		
	Valuation of railway -	- - -	7,745 11 6		
		Lauder - - -	2,031 16 6	296,709 8 11 ⁶ / ₁₂	
				2,031 16 6	
			£.	298,741 5 5 ⁶ / ₁₂	
BUTE - - -	Rothsay - - -	- - -	1,549 - -		
	Kingarth - - -	- - -	5,893 16 -		
	North Bute - - -	- - -	6,224 12 -		
	Cumbræ - - -	- - -	5,878 9 -		
	Kilbride - - -	- - -	4,898 5 -		
	Kilmory - - -	- - -	7,397 13 -		
		Rothsay - - -	21,725 18 6	31,841 15 -	
				21,725 18 6	
			£.	53,567 13 6	
CAITHNESS - - -	Bower - - -	- - -	6,587 12 -		
	Canisby - - -	- - -	4,566 14 -		
	Dunnet - - -	- - -	4,832 17 -		
	Halkirk - - -	- - -	8,097 9 -		
	Latheron - - -	- - -	13,956 2 -		
	Olrig - - -	- - -	5,423 13 -		
	Thurso - - -	- - -	12,674 18 -		
	Watten - - -	- - -	4,839 18 -		
	Wick - - -	- - -	15,194 19 -		
	Reay - - -	- - -	3,346 8 -		
		Wick - - -	14,387 6 -	79,520 10 -	
				14,387 6 -	
			£.	93,907 16 -	
CLACKMANNAN -	Alloa - - -	- - -	25,879 12 -		
	Clackmannan - - -	- - -	16,250 11 -		
	Dollar - - -	- - -	5,541 9 -		
	Logie - - -	- - -	7,462 1 -		
	Tillycoultry - - -	- - -	11,417 11 -		
			66,551 4 -		
	Add Stirling and Dunferm- line Railway.	- - -	3,155 15 -	69,706 19 -	
CROMARTY - - -	Cromarty and Resolis -	- - -	7,830 15 8	7,830 15 8	
		Cromarty - - -	1,996 15 -	1,996 15 -	
			£.	9,827 10 8	
DUMBARTON -	Row - - -	- - -	22,218 2 1	- - -	
	Roseneath - - -	- - -	8,636 19 10	- - -	
	Arrochar - - -	- - -	3,594 12 7	- - -	
	Luss - - -	- - -	4,450 19 2	- - -	
	Cardross - - -	- - -	12,327 17 2	- - -	
	Dumbarton - - -	- - -	3,248 17 3	- - -	

Railways
and canals
are not in-
cluded in
this Re-
turn.

COUNTY.	PARISH.	BURGH.	Amount of Valuation under Act 17 & 18 Vict., c. 91.			TOTALS.			REMARKS.
			£.	s.	d.	£.	s.	d.	
DUMBARTON—contd.	Bonhill - - -	- - -	19,960	2	1	-	-	-	Railways and canals are not in- cluded in this Re- turn.
	Kilmaronock - - -	- - -	6,578	13	3½	-	-	-	
	West Kilpatrick - - -	- - -	22,075	2	1	-	-	-	
	East Kilpatrick - - -	- - -	13,398	13	1	-	-	-	
	Kirkintollock - - -	- - -	18,203	16	5	-	-	-	
	Cumbernauld - - -	- - -	12,798	15	7	-	-	-	
	Dumbarton - - -	- - -	15,452	4	½	147,492	10	7½	
						15,452	4	½	
			£.			162,944	14	8	
DUMFRIES - - -	Annan - - -	- - -	11,987	1	5	-	-	-	The Re- turn em- braces the valuation of railways under the Act 17 & 18 Vict.
	Applegarth - - -	- - -	13,452	13	6	-	-	-	
	Carlaverock - - -	- - -	5,569	1	-	-	-	-	
	Canonbie - - -	- - -	10,470	3	11	-	-	-	
	Closeburn - - -	- - -	15,168	18	6	-	-	-	
	Cummertrees - - -	- - -	7,947	6	8	-	-	-	
	Dalton - - -	- - -	4,637	19	10	-	-	-	
	Dornock - - -	- - -	5,742	12	8	-	-	-	
	Dryfesdale - - -	- - -	12,970	-	4	-	-	-	
	Dumfries - - -	- - -	13,621	17	11	-	-	-	
	Dunscore - - -	- - -	9,761	14	2	-	-	-	
	Durrisdeer - - -	- - -	10,246	4	-	-	-	-	
	Eskdalemuir - - -	- - -	7,447	10	-	-	-	-	
	Ewes - - -	- - -	4,782	6	5	-	-	-	
	Glencairn - - -	- - -	12,608	11	2½	-	-	-	
	Graitney - - -	- - -	11,657	11	11	-	-	-	
	Half Morton - - -	- - -	3,332	14	8	-	-	-	
	Hoddam - - -	- - -	11,015	14	6	-	-	-	
	Holywood - - -	- - -	10,143	5	-	-	-	-	
	Hutton and Corrie - - -	- - -	7,072	15	4	-	-	-	
	Johnstone - - -	- - -	5,706	6	7	-	-	-	
	Keir - - -	- - -	4,999	19	9¾	-	-	-	
	Kirkconnell - - -	- - -	9,830	12	3	-	-	-	
	Kirkmahoe - - -	- - -	11,890	14	6	-	-	-	
	Kirkmichael - - -	- - -	7,047	2	6	-	-	-	
	Kirkpatrick Fleming - - -	- - -	13,716	18	-	-	-	-	
	Kirkpatrick Juxta - - -	- - -	14,254	7	11	-	-	-	
	Langholm - - -	- - -	8,568	17	4	-	-	-	
	Lochmaben - - -	- - -	9,206	2	5	-	-	-	
	Middlebie - - -	- - -	12,771	11	10 ⁸ / ₁₂	-	-	-	
	Moffat - - -	- - -	16,453	9	5	-	-	-	
	Morton - - -	- - -	7,738	13	10	-	-	-	
	Mouswald - - -	- - -	5,579	9	6	-	-	-	
	Penpont - - -	- - -	6,836	1	4	-	-	-	
	Ruthwell - - -	- - -	6,431	17	6	-	-	-	
	Saint Mungo - - -	- - -	6,740	5	-	-	-	-	
	Sanquhar - - -	- - -	11,045	4	4	-	-	-	
	Tinwald - - -	- - -	7,325	10	8	-	-	-	
	Torthorwald - - -	- - -	6,241	6	4	-	-	-	
	Tundergarth - - -	- - -	5,277	1	-	-	-	-	
	Tynron - - -	- - -	4,506	14	6	-	-	-	
	Wamphray - - -	- - -	7,215	4	6	-	-	-	
	Westerkirk - - -	- - -	5,456	-	-	-	-	-	
	Annan (Return not received.)					384,475	14	11 ¹¹ / ₁₂	
	Dumfries - - -	- - -	25,300	-	11				
	Lochmaben - - -	- - -	1,395	3	-				
	Sanquhar - - -	- - -	2,509	1	7				
						29,204	5	6	
						£.	413,679	19	6 ¹¹ / ₁₂
EDINBURGH . - -	Borthwick - - -	- - -	10,102	18	3				
	Canongate, or Abbey of Holyrood. - - -	- - -	261	4	9				
	Carrington - - -	- - -	4,475	17	5				
	Cockpen - - -	- - -	10,910	15	½				
	Colinton - - -	- - -	21,945	12	7				
	Corstorphine - - -	- - -	14,165	14	10 ¹ / ₂				

COUNTY.	PARISH.	BURGH.	Amount of Valuation under Act 17 & 18 Vict., c. 91.	TOTALS.	REMARKS.
			£. s. d.	£. s. d.	
EDINBURGH—cont ^d .	Cramond	- - -	22,879 14 10 ¹ / ₂		
	Cranston	- - -	8,460 5 11 ¹ / ₂		
	Crichton	- - -	6,801 4 7		
	Currie	- - -	24,009 3 8 ¹ / ₄		
	Dalkeith	- - -	21,781 5 3		
	Duddingston	- - -	10,187 12 4		
	Fala	- - -	1,476 2 8		
	Glencorse	- - -	8,723 14 3		
	Heriot	- - -	4,748 2 5		
	Inveresk	- - -	16,283 10 2 ¹ / ₂		
	Kirkliston	- - -	6,803 6 2		
	Kirknewton and East Calder	- - -	14,113 17 11		
	Lasswade	- - -	28,425 17 5		
	Libberton	- - -	28,816 3 1		
	Midcalder	- - -	11,394 11 3		
	Newbattle	- - -	13,672 3 5 ³ / ₄		
	Newton	- - -	10,536 8 10 ¹ / ₂		
	North Leith	- - -	(within Burgh)		
	Penicuik	- - -	14,589 6 7 ¹ / ₄		
	Ratho	- - -	18,330 9 3 ¹ / ₄		
	South Leith	- - -	8,510 16 3		
	St. Cuthberts	- - -	21,339 1 8		
	Stow	- - -	16,028 3 4		
	Temple	- - -	7,865 11 5		
	West Calder	- - -	13,525 9 3		
				402,064 5 12 ¹ / ₄	
		Edinburgh	761,863 8 4		
		Leith	126,276 12 -		
		Musselburgh	13,748 6 -		
		Portobello	17,001 19 -		
				918,890 5 4	
			£.	1,320,954 10 5 ³ / ₄	
ELGIN	Abernethy	- - -	1,997 14 -		
	Alves	- - -	6,178 3 -		
	Bellie	- - -	3,004 11 -		
	Birnie	- - -	1,553 9 -		
	Boharm	- - -	1,601 8 -		
	Cromdale	- - -	1,976 2 -		
	Dallas	- - -	3,755 12 -		
	Drainie	- - -	9,474 - 4		
	Duffus	- - -	10,390 5 -		
	Duthil	- - -	3,396 4 -		
	Dyke and Moy	- - -	6,536 8 -		
	Edinkillie	- - -	4,316 1 -		
	Elgin	- - -	8,865 - -		
	Forres	- - -	5,109 11 -		
	Inveravon	- - -	760 4 -		
	Keith	- - -	627 15 -		
	Kinloss	- - -	6,024 2 -		
	Knockando	- - -	4,575 12 -		
	New Spynie	- - -	4,189 13 4		
	Rafford	- - -	4,788 15 -		
	Rothies	- - -	6,303 11 -		
	Speymouth	- - -	5,544 4 -		
	St. Andrews	- - -	5,641 17 -		
	Urquhart	- - -	7,324 5 -		
				113,954 6 8	
		Elgin	15,919 12 -		
		Forres	6,716 7 4		
				22,635 19 4	
			£.	136,590 6 -	

COUNTY.	PARISH.	BURGH.	Amount of Valuation under Act 17 & 18 Vict., c. 91.			TOTALS.	REMARKS.		
			£.	s.	d.	£.	s.	d.	
FIFE—continued.	Aberdour	- - -	10,421	3	-				
	Beath	- - -	8,318	12	-				
Dunfermline District	Carnock	- - -	6,603	5	-				
	Dalgety	- - -	5,810	16	-				
	Dunfermline	- - -	39,097	10	-				
	Inverkeithing	- - -	9,151	19	-				
	Saline	- - -	11,156	15	-				
	Torryburn	- - -	6,977	19	-				
	Railways in the county	- - -	16,711	10	-				
						560,247	10	-	
		Anstruther Easter	- - -	2,992	12	4			
		Anstruther Wester	- - -	1,282	6	1½			
		Burntisland	- - -	8,616	3	6			
		Crail	- - -	2,666	16	1			
		Cupar	- - -	12,260	14	8			
		Dunfermline	- - -	25,145	11	1			
		Dysart	- - -	11,992	7	9			
		Inverkeithing	- - -	2,627	12	-			
		Kilrenny	- - -	2,752	7	11			
		Kinghorn	- - -	2,694	13	1½			
		Kirkaldy	- - -	23,526	11	4			
		Pittenweem	- - -	3,880	9	1			
		St. Andrew's	- - -	15,404	11	11			
							115,842	16	10¾
				£.			676,090	6	10¾
FORFAR - - -	Aberlemno	- - -	8,293	13	-				
	Airlie	- - -	8,254	10	-				
	Alyth	- - -	805	8	-				
	Arbirlot	- - -	6,610	5	-				
	Arbroath	- - -	1,054	9	-				
	Auchterhouse	- - -	5,709	17	-				
	Barry	- - -	7,743	16	-				
	Brechin	- - -	13,628	3	-				
	Careston	- - -	2,466	-	-				
	Carmyllie	- - -	4,650	11	-				
	Cortachy and Clova	- - -	4,211	10	-				
	Coupar Angus	- - -	720	1	-				
	Craig	- - -	9,185	-	-				
	Dunn	- - -	6,630	15	-				
	Dundee	- - -	8,050	13	-				
	Dunnichen	- - -	5,818	6	-				
	Eassie and Nevay	- - -	5,820	4	-				
	Edzell	- - -	4,335	8	-				
	Farnell	- - -	5,498	13	-				
	Fearn	- - -	4,183	14	-				
	Forfar	- - -	7,977	3	-				
	Glamis	- - -	10,758	1	-				
	Glenisla	- - -	6,613	19	-				
	Guthrie	- - -	2,905	15	-				
	Inverarity	- - -	6,286	17	-				
	Inverkeillor	- - -	13,727	9	-				
	Kettins	- - -	9,489	5	-				
	Kingoldrum	- - -	4,291	12	-				
	Kinnell	- - -	5,154	9	-				
	Kinnettles	- - -	4,572	17	-				
	Kirkden	- - -	5,576	16	-				
	Kirriemuir	- - -	21,443	13	-				
	Lethnot	- - -	2,748	15	-				
	Liff and Benvie	- - -	11,324	1	-				
	Lintrathen	- - -	4,436	4	-				
	Lochlee	- - -	1,469	-	-				
	Logiepert	- - -	6,256	17	-				
	Lunan	- - -	2,513	7	-				
	Lundie	- - -	2,963	8	-				
	Mains and Strathmartine	- - -	13,597	17	-				
	Maryton	- - -	5,172	-	-				
	Menmuir	- - -	5,742	18	-				
	Monifieth	- - -	18,170	12	-				
	Monikie	- - -	8,009	3	-				

COUNTY.	PARISH.	BURGH.	Amount of Valuation under Act 17 & 18 Vict., c. 91.	TOTALS.	REMARKS.
			£. s. d.	£. s. d.	
FORFAR—continued.	Montrose	- - -	5,834 19 -		
	Murroes	- - -	7,171 11 -		
	Newtyle	- - -	5,540 9 -		
	Oathlaw	- - -	3,667 10 -		
	Panbride	- - -	7,318 14 -		
	Rescobie	- - -	6,605 13 -		
	Ruthven	- - -	1,838 - -		
	Strathmartine	- - -	included in Mains		
	Stricathro	- - -	4,302 6 -		
	St. Vigeans	- - -	16,295 5 -		
	Tannadice	- - -	11,245 11 -		
	Tealing	- - -	5,881 13 -		
				370,519 5 -	
		Arbroath - -	38,634 12 8		
		Brechin - -	13,859 2 -		
		Dundee - -	179,734 9 -		
HADDINGTON		Forfar (Return not received).			
		Montrose - -	31,308 7 -		
				263,536 10 8	
			£.	634,055 15 8	
	Aberlady	- - -	9,230 19 -		
	Athelstaneford	- - -	10,592 5 -		
	Bolton	- - -	4,000 8 -		
	Dirleton	- - -	17,230 1 -		
	Dunbar	- - -	20,688 14 -		
	Fala	- - -	1,779 15 -		
INVERNESS	Garvald	- - -	7,982 7 -		
	Gladsmuir	- - -	14,543 12 -		
	Gifford	- - -	7,869 15 -		
	Haddington	- - -	22,827 1 -		
	Humbie	- - -	8,848 4 -		
	Innerwick	- - -	11,525 10 -		
	Morham	- - -	3,970 14 -		
	North Berwick	- - -	13,824 18 -		
	Oldhamstocks	- - -	4,592 6 -		
	Ormiston	- - -	6,681 3 -		
	Pencaitland	- - -	8,356 - -		
	Prestonkirk	- - -	17,012 16 -		
	Prestonpans	- - -	8,053 7 -		
	Salton	- - -	5,687 18 -		
	Stenton	- - -	7,553 17 -		
	Spott	- - -	7,402 6 -		
	Tranent	- - -	18,664 16 -		
	Whittingham	- - -	8,357 8 -		
	Whitekirk	- - -	13,604 7 -		
				260,880 7 -	
		Dunbar - -	7,582 2 5		
		Haddington - -	10,190 12 6		
		North Berwick -	3,052 8 -		
				20,725 2 11	
			£.	281,605 9 11	
	Inverness	- - -	15,939 17 10		
	Petty	- - -	5,878 2 4		
	Arderseir	- - -	2,184 2 11		
	Croy	- - -	5,092 - 4		
	Cawdor	- - -	451 5 -		
	Moy and Dalarossie	- - -	5,222 9 10		
	Daviot and Dunlichity	- - -	5,335 2 -		
	Dores	- - -	5,225 8 -		
	Boleskin and Abertarff	- - -	7,456 1 6		
	Urquhart and Glenmoriston	- - -	7,369 12 2		
	Glenelg	- - -	7,041 1 3		
	Kirkhill	- - -	8,080 - 9		
	Kilmorack	- - -	10,010 8 10½		
	Urray	- - -	603 13 6		

COUNTY.	PARISH.	BURGH.	Amount of Valuation under Act 17 & 18 Vict., c. 91.		TOTALS.	REMARKS.
			£.	s. d.	£.	s. d.
INVERNESS—continued.	Kiltarlity - - -	- - -	8,593	- 10		
	Cromdale and Inverallan -	- - -	5,916	5 2		
	Abernethy and Kincardine -	- - -	1,608	18 1		
	Rothiemurchus - - -	- - -	1,189	12 -		
	Alvie - - -	- - -	3,655	14 8		
	Kingussie and Insh - - -	- - -	8,004	12 4		
	Laggan - - -	- - -	7,633	14 2½		
	Kilmaly - - -	- - -	10,225	13 2		
	Kilmonivaig - - -	- - -	13,176	17 1		
	Ardnamurchan - - -	- - -	6,362	18 -		
	Small Isles - - -	- - -	702	2 9		
	Portree - - -	- - -	4,171	17 7½		
	Kilmuir - - -	- - -	3,052	9 4		
	Snizort - - -	- - -	3,799	9 -		
	Sleat - - -	- - -	2,341	11 -		
	Durinish - - -	- - -	5,798	16 -		
	Strath - - -	- - -	3,588	1 4		
	Braccadale - - -	- - -	4,342	12 5		
	Barra - - -	- - -	1,732	13 2		
	North Uist - - -	- - -	3,812	18 2		
	South Uist - - -	- - -	5,609	13 1		
	Harris - - -	- - -	4,090	5 -		
					195,392	16 5½
		Inverness (Return not received.)				
KINCARDINE	Arbuthnott - - -	- - -	7,516	10 6		
	Banchory Devenick - - -	- - -	8,512	5 9½		
	Banchory Ternan - - -	- - -	9,160	7 10½		
	Benholm - - -	- - -	6,551	7 -½		
	Bervie - - -	- - -	2,036	12 7		
	Drumoak, part of - - -	- - -	705	12 1		
	Dunottar - - -	- - -	8,294	12 7½		
	Durris - - -	- - -	6,370	- 1		
	Fettercairn and part of Edzell.	- - -	9,942	14 1½		
	Fetteresso - - -	- - -	21,147	3 6½		
	Fordoun - - -	- - -	15,949	19 6½		
	Garvock - - -	- - -	4,215	14 4½		
	Glenbervie - - -	- - -	5,651	9 -		
	Kinneff - - -	- - -	6,760	7 7		
	Laurencekirk - - -	- - -	7,512	- 4		
	Maryculter - - -	- - -	4,879	11 -		
	Marykirk - - -	- - -	8,577	19 4¾		
	Nigg - - -	- - -	8,557	18 2		
	St. Cyrus - - -	- - -	12,809	11 1		
	Strachan - - -	- - -	3,637	2 5		
			158,788	19 1		
	Railways - - -	- - -	13,403	- 4		
		Bervie - - -	1,650	17 1	172,191	19 5½
					1,650	17 1
			£.		173,842	16 6½
KINROSS	Kinross - - -	- - -	11,725	17 11		
	Orwell - - -	- - -	13,186	3 1		
	Portmoak - - -	- - -	8,988	4 -		
	Argask - - -	- - -	1,480	18 4		
	Fossoway and Tullibole -	- - -	4,771	1 -		
	Cleish - - -	- - -	5,872	2 10		
	Forgandenny - - -	- - -	330	- -	46,354	7 2
KIRKCUDBRIGHT	Anwoth - - -	- - -	4,214	3 8		
	Balmaclellan - - -	- - -	5,939	19 11		
	Balmaghie - - -	- - -	7,096	16 10		
	Borgue - - -	- - -	9,803	8 -		
	Buitle - - -	- - -	8,808	4 9		

COUNTY.	PARISH.	BURGH.	Amount of Valuation under Act 17 & 18 Vict., c. 91.	TOTALS.	REMARKS.
			£. s. d.	£. s. d.	
KIRKCUDBRIGHT— <i>continued.</i>	Carsphairn - - -	- - -	5,660 11 11		
	Colvend - - -	- - -	7,130 19 -		
	Crossmichael - - -	- - -	10,006 9 7		
	Dalry - - -	- - -	7,358 9 -		
	Girthen - - -	- - -	7,048 16 8		
	Irongray - - -	- - -	6,995 16 6		
	Kells - - -	- - -	5,637 13 -		
	Kelton - - -	- - -	11,721 13 2		
	Kirkbean - - -	- - -	6,246 19 6		
	Kirkcudbright - - -	- - -	10,426 11 6		
	Kirkgunzeon - - -	- - -	4,411 14 -		
	Kirkmabreck - - -	- - -	6,941 3 11		
	Kirkpatrick Durham - - -	- - -	7,871 13 -		
	Lochrutton - - -	- - -	4,719 14 6		
	Minnigaff - - -	- - -	11,285 11 7		
	Newabbey - - -	- - -	5,382 4 -		
	Parton - - -	- - -	5,571 5 -		
	Rerwick - - -	- - -	11,921 14 9		
	Terregles - - -	- - -	4,532 15 -		
	Tongland - - -	- - -	6,902 9 7		
	Troqueer - - -	- - -	10,676 10 6		
	Twynholm - - -	- - -	6,616 14 6		
	Urr - - -	- - -	13,128 17 3		
				214,059 - 7	
		Kirkcudbright -	4,526 17 -		
		New Galloway -	523 4 11	5,050 1 11	
			£.	219,109 2 6	
LANARK - -	Biggar - - -	- - -	8,147 12 3		
	Carnwath - - -	- - -	25,117 9 1 $\frac{1}{2}$		
	Crawford - - -	- - -	23,396 1 3		
	Crawfordjohn - - -	- - -	6,956 - -		
	Culter - - -	- - -	4,662 - -		
	Dolphington - - -	- - -	2,154 3 10		
	Dunsyre - - -	- - -	2,866 10 10		
	Lamington and Wandell - - -	- - -	8,794 - 9		
	Liberton - - -	- - -	5,097 18 10		
	Moffat - - -	- - -	422 10 -		
	Symington - - -	- - -	5,073 16 6 $\frac{1}{4}$		
	Walston - - -	- - -	2,321 16 3		
	Wiston and Robertson - - -	- - -	6,797 9 9		
	Carluke - - -	- - -	24,181 13 4		
	Carmichael - - -	- - -	5,101 12 1		
	Carstairs - - -	- - -	10,799 6 -		
	Covington - - -	- - -	7,029 10 9		
	Douglas - - -	- - -	10,756 7 -		
	Lanark without the Burgh - - -	- - -	16,783 10 4		
	Lesmahagow - - -	- - -	34,508 - 5		
	Pettinain - - -	- - -	4,934 14 1		
	Old Monkland - - -	- - -	111,796 18 11		
	New Monkland - - -	- - -	45,505 12 2		
	Bothwell - - -	- - -	69,282 18 8		
	Shotts - - -	- - -	23,519 7 1		
	Cambusnethan - - -	- - -	45,910 11 6		
	Dalziel - - -	- - -	15,775 14 11		
	Hamilton - - -	- - -	22,751 9 3		
	Blantyre - - -	- - -	12,652 19 6		
	Cambuslang - - -	- - -	19,826 8 -		
	East Kilbride - - -	- - -	24,420 18 2		
	Glasford - - -	- - -	7,744 5 8		
	Avondale - - -	- - -	26,792 2 10		
	Stonehouse - - -	- - -	8,845 15 11		
	Dalserf - - -	- - -	9,362 10 7		
	Govan - - -	- - -	83,347 12 9		
	High Church - - -	- - -	29,056 15 9		
	Cadder - - -	- - -	36,487 9 9		

COUNTY.	PARISH.	BURGH.	Amount of Valuation under Act 17 & 18 Vict., c. 91.	TOTALS.	REMARKS.
			£. s. d.	£. s. d.	
LANARK—continued.	Carmunnoch - - -	- - -	5,389 6 8		
	Cathcart - - -	- - -	3,004 - -		
	Rutherglen - - -	- - -	15,629 19 9		
	Barony - - -	- - -	37,646 7 4	870,652 2 4½	
		Airdrie - -	26,292 2 2		
		Glasgow - -	1,336,475 3 3		
		Hamilton - -	18,761 - 4		
		Lanark - -	7,999 8 -		
		Rutherglen - -	12,726 19 -	1,402,254 12 9	
				£. 2,272,906 15 1½	
LINLITHGOW	Abercorn - - -	- - -	7,741 10 1		
	Bathgate - - -	- - -	16,726 - 11		
	Bo'ness - - -	- - -	20,976 5 7½		
	Carriden - - -	- - -	9,107 12 11½		
	Cramond - - -	- - -	979 10 -		
	Dalmeny - - -	- - -	11,424 2 9½		
	Ecclesmachan - - -	- - -	3,209 4 6		
	Linlithgow - - -	- - -	16,972 1 -		
	Livingstone - - -	- - -	5,898 16 4		
	Kirkliston - - -	- - -	11,294 12 11		
	Torphichen - - -	- - -	6,894 19 5		
	Uphall - - -	- - -	7,797 7 5½		
	Whitburn - - -	- - -	10,376 14 7		
	Queensferry - - -	- - -	5 - -	129,403 18 7½	
		Linlithgow - -	7,259 5 11		
		Queensferry (Return not received).		7,259 5 11	
				£. 136,663 4 6½	
NAIRN	Auldearn - - -	- - -	7,552 - -		
	Ardclach - - -	- - -	3,758 1 1		
	Nairn - - -	- - -	4,998 6 7		
	Cawdor (part in Inverness)	- - -	3,351 9 3		
	Croy - - ditto - -	- - -	2,153 16 5½		
	Daviot - - ditto - -	- - -	810 11 10		
	Moy - - ditto - -	- - -	129 - -		
	Petty - - ditto - -	- - -	191 11 6		
	Dyke (part in Moray or Elgin).	- - -	35 - -	22,979 16 8½	
		Nairn - - -	4,844 1 1	4,844 1 1	
				£. 27,823 17 9½	
ORKNEY	Walls and Flottay - - -	- - -	1,283 - -		
	Hoy and Graemsay - - -	- - -	562 8 -		
	South Ronaldshay and Burray.	- - -	2,732 10 -		
	Holm - - -	- - -	1,094 11 -		
	St. Andrews' and Deerness	- - -	2,002 17 -		
	St. Ola - - -	- - -	2,141 12 -		
	Orphir - - -	- - -	1,670 4 -		
	Firth and Stenness - - -	- - -	1,831 - -		
	Evie and Rendall - - -	- - -	2,225 1 -		
	Birsay and Harray - - -	- - -	2,465 10 -		
	Stromness - - -	- - -	3,275 - -		
	Sandwick - - -	- - -	1,844 9 -		
	Shapinshay - - -	- - -	1,201 14 -		

COUNTY.	PARISH.	BURGH.	Amount of Valuation under Act 17 & 18 Vict., c. 91.	TOTALS.	REMARKS.
			£. s. d.	£. s. d.	
ORKNEY—continued.	Rousay and Egilshay -	- - - -	1,798 14 -		
	Westray and Papa Westray -	- - - -	2,679 11 -		
	Stronsay and Eday -	- - - -	3,089 18 -		
	Sanday and North Ronaldshay.	- - - -	4,659 1 -		
				36,557 - -	
		Kirkwall - -	4,540 7 10	4,540 7 10	
			£.	41,097 7 10	
PEEBLES - -	Broughton - - -	- - - -	1,767 11 8		
	Drummebzier - - -	- - - -	2,180 2 3		
	Eddlestone - - -	- - - -	6,831 9 2		
	Glenholm - - -	- - - -	2,771 5 -		
	Innerleithen - - -	- - - -	8,315 15 1		
	Kirkurd - - -	- - - -	2,541 5 3		
	Kilbucho - - -	- - - -	3,228 - -		
	Linton - - -	- - - -	8,567 5 2		
	Lyne and Meggat -	- - - -	3,235 8 -		
	Manor - - -	- - - -	4,162 10 -		
	Newlands - - -	- - - -	7,466 12 -		
	Peebles - - -	- - - -	7,219 13 -		
	Traquair - - -	- - - -	5,582 5 8		
	Tweedsmuir - - -	- - - -	4,674 9 -		
	Stobo - - -	- - - -	3,813 17 4		
	Skirling - - -	- - - -	2,282 4 -		
				75,639 12 7	
		Peebles - -	3,851 18 -	3,851 18 -	
			£.	79,491 10 7	
PERTH - - -	Aberdalgie - - -	- - - -	3,931 16 1		
	Aberfoyle - - -	- - - -	3,491 13 3		
	Abernethy - - -	- - - -	11,362 14 7		
	Abernyte - - -	- - - -	2,562 9 4		
	Alyth - - -	- - - -	12,125 18 11		
	Arngask - - -	- - - -	2,129 18 -		
	Auchterarder - - -	- - - -	13,369 15 4		
	Auchtergaven - - -	- - - -	11,801 1 8		
	Balquhidder - - -	- - - -	6,899 4 7		
	Bendochy - - -	- - - -	8,659 2 6		
	Blackford - - -	- - - -	12,407 6 2		
	Blair-Athole - - -	- - - -	14,458 9 9		
	Blairgowrie - - -	- - - -	14,558 7 9		
	Callander - - -	- - - -	10,015 7 8		
	Caputh - - -	- - - -	16,112 15 2		
	Cargill - - -	- - - -	8,816 5 7		
	Clunie - - -	- - - -	6,423 10 11		
	Collace - - -	- - - -	3,214 19 10		
	Comrie - - -	- - - -	12,321 6 4		
	Coupar Angus - - -	- - - -	9,794 6 -		
	Crieff - - -	- - - -	13,580 19 9		
	Culross - - -	- - - -	9,036 13 1		
	Dron - - -	- - - -	5,371 13 11		
	Dull - - -	- - - -	13,312 19 6		
	Dunbarney - - -	- - - -	8,694 - 7		
	Dunblane - - -	- - - -	16,833 19 10		
	Dunkeld and Dowally -	- - - -	2,872 7 8		
	Dunning - - -	- - - -	11,329 11 9		
	Errol - - -	- - - -	25,903 6 10		
	Findo Gask - - -	- - - -	3,806 - 5		
	Forgandenny - - -	- - - -	7,013 - 7		

COUNTY.	PARISH.	BURGH.	Amount of Valuation under Act 17 & 18 Vict., c. 91.			TOTALS.	REMARKS.		
			£.	s.	d.	£.	s.	d.	
PERTH—continued	Forteviot	- - -	7,276	15	11				
	Fortingal	- - -	14,658	3	4				
	Fossoway	- - -	6,271	19	5				
	Fowlis Easter	- - -	3,794	9	-				
	Fowlis Wester	- - -	12,346	-	4				
	Glendevon	- - -	2,096	15	-				
	Inchture	- - -	10,277	19	7				
	Kenmore	- - -	9,215	12	8				
	Killin	- - -	9,474	9	3				
	Kilmadock	- - -	19,762	-	8				
	Kilspindie	- - -	6,847	10	6				
	Kincardine	- - -	14,174	9	4				
	Kinclaven	- - -	6,137	-	7				
	Kinfauns	- - -	8,738	10	5				
	Kinloch	- - -	2,967	11	8				
	Kinnaird	- - -	3,460	11	7				
	Kinnoull	- - -	6,154	19	6				
	Kippen	- - -	3,599	3	10				
	Kirkmichael	- - -	9,993	5	10				
	Lecropt	- - -	3,049	-	11				
	Lethendy	- - -	1,912	9	10				
	Little Dunkeld	- - -	11,454	8	3				
	Logie	- - -	3,556	15	10				
	Logierait	- - -	12,393	8	-				
	Longforgan	- - -	14,841	10	6				
	Madderty	- - -	4,991	10	8				
	Meigle	- - -	6,376	13	-				
	Methven	- - -	11,991	17	5				
	Moneydie	- - -	3,905	-	11				
	Moulin	- - -	9,859	4	1				
	Monzie	- - -	7,614	10	11				
	Monzievaird and Strowan	- - -	7,771	6	11				
	Muckhart	- - -	4,693	4	3				
	Muthill	- - -	18,127	12	1				
	Perth	- - -	6,314	14	5				
	Port of Monteith	- - -	10,041	10	4				
	Rattray	- - -	7,623	8	-				
	Redgorton	- - -	8,090	1	8				
	Rhynd	- - -	8,121	2	10				
	St. Madoes	- - -	3,651	4	1				
St. Martin's	- - -	7,076	15	3					
Scone	- - -	11,580	13	5					
Tippermuir	- - -	8,934	4	8					
Trinity Gask	- - -	5,639	8	10					
Tulliallan	- - -	8,042	-	5					
Weem	- - -	4,904	7	6					
						672,026	16	9	
		Culross	1,206	17	6				
		Perth	62,493	14	3				
						63,700	11	9	
						£.	735,727	8	6
RENFREW	Innerkip	- - -	20,077	8	2				
	Greenock	- - -	7,939	9	1				
	Kilmalcolm	- - -	13,728	10	1				
	Erskine	- - -	17,493	5	11				
	Houston	- - -	13,467	13	8				
	Kilbarchan	- - -	19,908	13	3				
	Lochwinnoch	- - -	22,823	5	11				
	Neilston	- - -	34,993	2	2				
	Abbey of Paisley	- - -	51,289	19	-				
	Renfrew	- - -	14,960	9	10				
	Inchinnan	- - -	6,790	19	4				
	Pollock	- - -	34,373	13	-				
	Cathcart	- - -	12,406	19	10				
	Mearns	- - -	18,631	14	8				

COUNTY.	PARISH.	BURGH.	Amount of Valuation under Act 17 & 18 Vict., c. 91.	TOTALS.	REMARKS.
			£. s. d.	£. s. d.	
RENFREW—continued -	Eaglesham - - -	- - -	11,790 5 7		
	Port Glasgow - - -	- - -	371 6 6		
	Dunlop (portion in Renfrew- shire).	- - -	697 17 11		
	Beith (part in Renfrewshire)	- - -	583 10 -		
	Govan - - -	- - -	15,951 15 10		
				318,280 - 3	
		Greenock - - -	118,929 10 -		
		Paisley - - -	98,289 3 3		
		Port Glasgow (Re- turn not received.)	-		
		Renfrew - - -	5,973 17 10	218,192 11 1	
			£.	536,472 11 4	
ROSS - - -	Alness - - -	- - -	4,786 8 -		
	Applecross - - -	- - -	3,325 8 -		
	Avoch - - -	- - -	4,467 19 -		
	Barvas - - -	- - -	2,314 15 -		
	Contin - - -	- - -	9,832 10 -		
	Dingwall - - -	- - -	2,892 7 -		
	Edderton - - -	- - -	2,258 14 2		
	Fearn - - -	- - -	6,116 1 5		
	Fodderty - - -	- - -	7,766 - -		
	Gairloch - - -	- - -	6,609 18 -		
	Glenshiel - - -	- - -	3,164 15 -		
	Killlearnan - - -	- - -	4,228 5 -		
	Kilmuir Easter - - -	- - -	4,337 18 7		
	Kilmuir Wester - - -	- - -	7,365 17 -		
	Kiltearn - - -	- - -	6,397 5 -		
	Kincardine - - -	- - -	6,669 12 2		
	Kintail - - -	- - -	4,108 1 -		
	Lochalsh - - -	- - -	4,035 2 -		
	Lochbroom - - -	- - -	8,925 5 -		
	Loch Carron - - -	- - -	2,947 10 -		
	Lochs - - -	- - -	3,212 11 -		
	Loggie Easter - - -	- - -	3,761 15 4		
	Nigg - - -	- - -	5,086 13 11		
	Resolis - - -	- - -	1,017 15 -		
	Rosemarkie - - -	- - -	3,777 15 -		
	Rosskeen - - -	- - -	9,841 13 11		
	Stornoway - - -	- - -	7,049 5 -		
	Tain - - -	- - -	6,116 1 5		
	Tarbat - - -	- - -	4,769 2 2		
	Uig - - -	- - -	2,531 18 -		
	Urray - - -	- - -	9,377 19 -		
	Urquhart - - -	- - -	6,654 5 -	165,636 6 1	
		Dingwall - - -	4,212 14 4		
		Fortrose - - -	3,094 13 -		
		Tain - - -	3,420 2 7	10,727 9 11	
			£.	176,363 16 -	
ROXBURGH - - -	Ancrum - - -	- - -	11,809 13 9 $\frac{3}{4}$		
	Ashkirk - - -	- - -	3,343 17 -		
	Bedrule - - -	- - -	3,409 3 -		
	Bowden - - -	- - -	6,503 6 -		
	Castleton - - -	- - -	13,560 19 -		
	Cavers - - -	- - -	10,011 12 -		
	Crailing - - -	- - -	8,144 1 3 $\frac{3}{4}$		
	Eckford - - -	- - -	9,839 2 -		
	Ednam - - -	- - -	7,366 - -		
	Galashiels - - -	- - -	2,100 6 11		
	Hobkirk - - -	- - -	7,308 14 10 $\frac{3}{4}$		
	Hawick - - -	- - -	19,845 17 8		
	Hownam - - -	- - -	6,043 10 -		
	Jedburgh - - -	- - -	19,932 5 9 $\frac{1}{2}$		
	Kelso - - -	- - -	22,734 16 -		
	Kirkton - - -	- - -	2,782 9 -		

COUNTY.	PARISH.	BURGH.	Amount of Valuation under Act 17 & 18 Vict., c. 91.	TOTALS.	REMARKS.
			£. s. d.	£. s. d.	
ROXBURGH—continued.	Lilliesleaf - - -	- - -	6,464 11 4		
	Linton - - -	- - -	6,521 10 -		
	Maxton - - -	- - -	6,161 4 -		
	Makerston - - -	- - -	4,771 15 -		
	Melrose - - -	- - -	36,166 2 4		
	Minto - - -	- - -	5,011 11 11½		
	Morebattle - - -	- - -	11,861 14 -		
	Oxnam - - -	- - -	9,252 5 5		
	Roberton - - -	- - -	4,415 4 -		
	Roxburgh - - -	- - -	10,715 5 4		
	Selkirk - - -	- - -	1,220 15 -		
	Smailholm - - -	- - -	4,438 13 -		
	Southdean - - -	- - -	7,793 5 1¼		
	Sprouston - - -	- - -	13,112 9 10		
	Stitchell - - -	- - -	3,950 4 -		
	St. Boswell's - - -	- - -	6,529 15 1		
	Teviothead - - -	- - -	6,841 7 -		
	Wilton - - -	- - -	11,883 - -		
	Yetholm - - -	- - -	7,279 17 -		
				319,116 3 9½	
		Jedburgh - - -	8,869 13 7		
				8,869 13 7	
			£.	327,985 17 4½	
SELKIRK - - -	Selkirk - - -	- - -	16,792 13 4		
	Ettrick - - -	- - -	8,280 15 -		
	Yarrow - - -	- - -	8,272 19 -		
	Kirkhope - - -	- - -	5,527 3 -		
	Innerleithen - - -	- - -	1,000 10 -		
	Roberton - - -	- - -	2,663 13 -		
	Galashiels - - -	- - -	11,957 11 -		
	Stow - - -	- - -	3,244 5 -		
	Ashkirk - - -	- - -	1,735 10 -		
	Peebles - - -	- - -	80 - -		
				59,554 19 4	
		Selkirk - - -	7,808 14 4		
				7,808 14 4	
			£.	67,363 13 8	
SHETLAND - - -	Lerwick and Gulberwick -	- - -	4,523 13 -		
	Bressay, Burra and Quarff	- - -	1,197 12 6½		
	Tingwall, Whiteness, and Weisdale.	- - -	2,350 2 9½		
	Sandsting and Aithsting -	- - -	1,441 10 9½		
	Walls, Sandness Papa, and Foula.	- - -	1,564 15 1¼		
	Northmavine - - -	- - -	1,645 6 3½		
	Delting - - -	- - -	1,449 1 9½		
	Nesting, Lunnasting, Whalsey, and Skerries.	- - -	1,512 14 7½		
	Mid and South Yell -	- - -	1,277 6 4		
	Fetlar and North Yell -	- - -	1,331 18 9½		
	Unst - - -	- - -	2,433 9 11½		
	Dunrossness, Sandwick, Cunningsburgh, and Fare Isle.	- - -	2,707 8 2		
				23,435 - 2½	
		Lerwick (Return not received).			
STIRLING - - -	Airth - - -	- - -	15,339 6 -		
	Alva - - -	- - -	7,453 7 -		
	Baldernock - - -	- - -	6,093 18 -		
	Balfroun - - -	- - -	5,275 8 -		
	Bothkennar - - -	- - -	8,898 14 -		
	Buchanan - - -	- - -	5,554 3 -		
	Campsie - - -	- - -	22,679 10 -		
	Denny - - -	- - -	18,111 9 -		

COUNTY.	PARISH.	BURGH.	Amount of Valuation under Act 17 & 18 Vict., c. 91.		TOTALS.	REMARKS.
			£.	s. d.	£. s. d.	
STIRLING—continued.	Drymen - - -	- - -	10,606	2 -		
	Dunipace - - -	- - -	7,992	10 -		
	Falkirk - - -	- - -	45,804	15 -		
	Fintry - - -	- - -	4,712	18 -		
	Gargunnoch - - -	- - -	7,475	5 -		
	Killearn - - -	- - -	6,851	16 -		
	Kilpatrick - - -	- - -	6,889	11 -		
	Kilsyth - - -	- - -	12,455	11 -		
	Kippen - - -	- - -	5,391	10 -		
	Larbert - - -	- - -	13,155	11 -		
	Leecroft - - -	- - -	2,563	11 -		
	Logie - - -	- - -	9,581	15 -		
	Muiravonside - - -	- - -	17,857	4 -		
	Polmont - - -	- - -	20,312	9 -		
	St. Ninian's - - -	- - -	47,541	2 -		
	Slamannan - - -	- - -	8,349	17 -		
	Strathbane - - -	- - -	5,538	17 -		
	Stirling - - -	- - -	1,528	16 -		
					319,014	15 -
		Falkirk - - -	18,896	13 8		
		Stirling - - -	32,638	5 1		
					51,534	18 9
				£.	370,549	13 9
SUTHERLAND	Assynt - - -	- - -	3,426	12 -		
	Clyne - - -	- - -	2,687	4 -		
	Creech - - -	- - -	5,631	14 -		
	Durness - - -	- - -	2,934	17 -		
	Dornoch - - -	- - -	4,815	- -		
	Eddrachilles - - -	- - -	3,573	4 -		
	Farr - - -	- - -	3,507	9 -		
	Golspie - - -	- - -	4,474	10 -		
	Kildonan - - -	- - -	4,467	- -		
	Loth - - -	- - -	2,111	8 -		
	Lairg - - -	- - -	3,018	17 -		
	Rogart - - -	- - -	2,522	16 -		
	Reay - - -	- - -	1,381	19 -		
	Tongue - - -	- - -	2,236	10 -		
					46,789	- -
		Dornoch - - -	542	5 -		
					542	5 -
				£.	47,331	5 -
WIGTOWN	Glasserton - - -	- - -	10,024	- 2		
	Kirkcowan - - -	- - -	6,448	11 7		
	Kirkinner - - -	- - -	13,365	18 6 $\frac{1}{2}$		
	Mochrum - - -	- - -	11,288	15 9		
	Penninghame - - -	- - -	14,648	- 4		
	Sorbie - - -	- - -	10,364	13 3		
	Whithorn - - -	- - -	11,478	8 4		
	Wigtown - - -	- - -	4,568	2 11		
	Inch - - -	- - -	13,095	4 4 $\frac{1}{2}$		
	Kirkcolm - - -	- - -	8,985	12 5		
	Kirkmaiden - - -	- - -	8,848	2 10 $\frac{1}{2}$		
	Leswalt - - -	- - -	6,004	6 6		
	New Luce - - -	- - -	3,598	4 8		
	Old Luce - - -	- - -	12,204	13 5		
	Portpatrick - - -	- - -	4,441	3 11		
	Stoneykirk - - -	- - -	13,760	7 6 $\frac{1}{2}$		
					153,154	6 6 $\frac{3}{4}$
		Stranraer - - -	10,837	19 11		
		Whithorn - - -	2,171	8 6		
		Wigtown - - -	4,586	7 1		
					17,595	15 6
				£.	170,750	2 - $\frac{1}{4}$

A B S T R A C T.

COUNTIES.	BURGHES.	Valuation of Counties.			Valuation of Burghs.		
		£.	s.	d.	£.	s.	d.
ABERDEEN - - -	- - - - -	526,640	18	6	—		
	Aberdeen - - -	-	-	-	179,072	-	-
	Inverury - - -	-	-	-	4,454	10	-
	Kintore - - -	-	-	-	1,165	7	3
	Peterhead - - -	-	-	-	13,480	9	11
ARGYLL - - -	- - - - -	272,194	14	2	—		
	Campbeltown - - -	-	-	-	12,060	-	11
	Inveraray - - -	-	-	-	2,556	5	-
	Oban - - -	-	-	-	4,425	11	-
AYR - - -	- - - - -	640,926	9	5½	—		
	Ayr - - -	-	-	-	34,625	17	-
	Irvine - - -	-	-	-	11,173	7	7
	Kilmarnock - - -	-	-	-	36,852	19	-
BANFF - - -	- - - - -	150,728	15	-	—		
	Banff - - -	-	-	-	7,547	13	-
	Cullen - - -	-	-	-	2,596	14	-
BERWICK - - -	- - - - -	296,709	8	11½	—		
	Lauder - - -	-	-	-	2,031	16	6
BUTE - - -	- - - - -	31,841	15	-	—		
	Rothsay - - -	-	-	-	21,725	18	6
CAITHNESS - - -	- - - - -	79,520	10	-	—		
	Wick - - -	-	-	-	14,387	6	-
CLACKMANNAN - - -	- - - - -	69,706	19	-	—		
CROMARTY - - -	- - - - -	7,830	15	8	—		
	Cromarty - - -	-	-	-	1,996	15	-
DUMBARTON - - -	- - - - -	147,492	10	7½	—		
	Dumbarton - - -	-	-	-	15,452	4	-½
DUMFRIES - - -	- - - - -	384,475	14	-½	—		
	Annan (no return).						
	Dumfries - - -	-	-	-	25,300	-	11
	Lochmaben - - -	-	-	-	1,395	3	-
	Sanquhar - - -	-	-	-	2,509	1	7
EDINBURGH - - -	- - - - -	402,064	5	1½	—		
	Edinburgh - - -	-	-	-	761,863	8	4
	Leith - - -	-	-	-	126,276	12	-
	Musselburgh - - -	-	-	-	13,748	6	-
	Portobello - - -	-	-	-	17,001	19	-
ELGIN - - -	- - - - -	113,954	6	8	—		
	Elgin - - -	-	-	-	15,919	12	-
	Forres - - -	-	-	-	6,716	7	4

20 RETURN OF VALUATION OF THE COUNTIES OF SCOTLAND, SPECIFYING

COUNTIES.	BURGH S.	Valuation of Counties.		Valuation of Burghs.	
		£.	s. d.	£.	s. d.
FIFE - - - -	- - - - -	560,247	10 -	—	
	Anstruther Easter - - -	- - -	- - -	2,992	12 4
	Anstruther Wester - - -	- - -	- - -	1,282	6 1½
	Burntisland - - - - -	- - -	- - -	8,616	3 6
	Craik - - - - -	- - -	- - -	2,666	16 1
	Cupar - - - - -	- - -	- - -	12,260	14 8
	Dunfermline - - - - -	- - -	- - -	25,145	11 1
	Dysart - - - - -	- - -	- - -	11,992	7 9
	Inverkeithing - - - - -	- - -	- - -	2,627	12 -
	Kilrenny - - - - -	- - -	- - -	2,752	7 11
	Kinghorn - - - - -	- - -	- - -	2,694	13 1½
	Kirkaldy - - - - -	- - -	- - -	23,526	11 4
	Pittenweem - - - - -	- - -	- - -	3,880	9 1
	St. Andrew's - - - - -	- - -	- - -	15,404	11 11
FORFAR - - - -	- - - - -	370,519	5 -	—	
	Arbroath - - - - -	- - -	- - -	38,634	12 8
	Brechin - - - - -	- - -	- - -	13,859	2 -
	Dundee - - - - -	- - -	- - -	179,734	9 -
	Forfar (no return).	- - -	- - -	- - -	- - -
	Montrose - - - - -	- - -	- - -	31,308	7 -
HADDINGTON - - -	- - - - -	260,880	7 -	—	
	Dunbar - - - - -	- - -	- - -	7,582	2 5
	Haddington - - - - -	- - -	- - -	10,190	12 6
	North Berwick - - - - -	- - -	- - -	3,052	8 -
INVERNESS - - -	- - - - -	195,392	16 5½	—	
	Inverness (no return).	- - -	- - -	- - -	- - -
KINCARDINE - - -	- - - - -	172,191	19 5½	—	
	Bervie - - - - -	- - -	- - -	1,650	17 1
KINROSS - - - -	- - - - -	46,354	7 2	—	
KIRKCUDBRIGHT - -	- - - - -	214,059	- 7	—	
	Kirkcudbright - - - - -	- - -	- - -	4,526	17 -
	New Galloway - - - - -	- - -	- - -	523	4 11
LANARK - - - -	- - - - -	870,652	2 4½	—	
	Airdrie - - - - -	- - -	- - -	26,292	2 2
	Glasgow - - - - -	- - -	- - -	1,336,475	3 3
	Hamilton - - - - -	- - -	- - -	18,761	- 4
	Lanark - - - - -	- - -	- - -	7,999	8 -
	Rutherglen - - - - -	- - -	- - -	12,726	19 -
LINLITHGOW - - -	- - - - -	129,408	18 7½	—	
	Linlithgow - - - - -	- - -	- - -	7,259	5 11
	Queensferry (no return).	- - -	- - -	- - -	- - -
NAIRN - - - -	- - - - -	22,979	16 8½	—	
	Nairn - - - - -	- - -	- - -	4,844	1 1
ORKNEY - - - -	- - - - -	36,557	- -	—	
	Kirkwall - - - - -	- - -	- - -	4,540	7 10
PEEBLES - - - -	- - - - -	75,639	12 7	—	
	Peebles - - - - -	- - -	- - -	3,851	18 -
PERTH - - - -	- - - - -	672,026	16 9	—	
	Culross - - - - -	- - -	- - -	1,206	17 6
	Perth - - - - -	- - -	- - -	62,493	14 3
RENFREW - - - -	- - - - -	318,280	- 3	—	
	Greenock - - - - -	- - -	- - -	113,929	10 -
	Paisley - - - - -	- - -	- - -	98,289	3 3
	Port Glasgow (no return).	- - -	- - -	- - -	- - -
	Renfrew - - - - -	- - -	- - -	5,973	17 10

THE AMOUNT OF EACH PARISH AND BURGH, UNDER THE VALUATION ACT. 21

COUNTIES.	BURGH S.	Valuation of Counties.			Valuation of Burghs.		
		£.	s.	d.	£.	s.	d.
ROSS - - - -	- - - - -	165,636	6	1	—		
	Dingwall - - - -	-	-	-	4,212	14	4
	Fortrose - - - -	-	-	-	3,094	13	—
	Tain - - - -	-	-	-	3,420	2	7
ROXBURGH - - -	- - - - -	319,116	3	9½	—		
	Jedburgh - - - -	-	-	-	8,869	13	7
SELKIRK - - - -	- - - - -	59,554	19	4	—		
	Selkirk - - - -	-	-	-	7,808	14	4
SHETLAND - - -	- - - - -	23,485	—	2½	—		
	Lerwick (no return).						
STIRLING - - - -	- - - - -	319,014	15	—	—		
	Falkirk - - - -	-	-	-	18,896	13	8
	Stirling - - - -	-	-	-	32,638	5	1
SUTHERLAND - -	- - - - -	46,789	—	—	—		
	Dornoch - - - -	-	-	-	542	5	—
WIGTOWN - - - -	- - - - -	153,154	6	6¾	—		
	Stranraer - - - -	-	-	-	10,837	19	11
	Whithorn - - - -	-	-	-	2,171	8	6
	Wigtown - - - -	-	-	-	4,586	7	1
		£. 8,155,972	6	2½	3,544,962	19	10¾

GENERAL ABSTRACT.

				Total Valuation of Counties and Burghs.		
				£.	s.	d.
COUNTIES -	-	-	-	8,155,972	6	2½
BURGH S -	-	-	-	3,544,962	19	10¾
£.				11,700,935	6	—5½

JOHN C. BRODIE,
Crown Agent for Scotland.

VALUATION (SCOTLAND).

A RETURN of the VALUATION of the Counties
of *Scotland*, specifying the Amount of each
Parish and Burgh, under the Valuation Act
(17 & 18 Vict. c. 91).

(*Mr. Elliott Lockhart.*)

*Ordered, by The House of Commons, to be Printed,
26 July 1856.*
